

2015 PER CAPITA PAYMENT INFORMATION

- You must be enrolled by Wednesday, September 30, 2015 to be eligible for the 2015 per capita payment.
- The tribal membership will be certified by Wednesday, September 30, 2015.
- A complete W-9 form must be received by the Sac and Fox Nation Finance Department before a check can be distributed. The Sac and Fox Nation Finance Department will mail the 2015 IRS form 1099 by January 31, 2016.
- No official date has been set at this time for disbursement of the per capita payment.
- All checks will be mailed, no exceptions.

IRS Form W-9

It is critical that the IRS Form be completed correctly and thoroughly for each individual tribal member; not doing so could result in a delay of you receiving your per capita payment. The form must be signed and dated. IRS Form W-9 can be found at <http://www.irs.gov>.

Required Legal Documents

Please ensure the office of Enrollment has a copy of your social security card. The name and signature on the W-9 must match the name on the social security card. If your name has been changed due to marriage, divorce, adoption, etc., it is your responsibility to provide any legal documentation (including a social security card which reflects your new name) to the Office of Enrollment.

Minors

Parents or guardians are responsible for providing a W-9 for minor children; not doing so could result in the minor's payment not being deposited into the minor's trust fund account in a timely manner.

Contact information - Finance Department

A completed W-9 must be submitted by mail or via facsimile only. For identity/security purposes, e-mailed forms will not be accepted.

Contact information:

Sac and Fox Nation
Finance Department
920883 S. Hwy 99, Bldg. A
Stroud, Oklahoma 74079

Direct fax: 918-968-4528

If you have any questions, please contact the Finance Department staff by phone at 918-968-3526 or 800-259-3970 ext. 1033, 1038 or 1027.

Tax Liability Notification

What are the withholding requirements for distributions that are made per a Revenue Allocation Plan (RAP)? The first step is to identify the source of funds used for the distribution. Unless the source of funds is specifically exempt from taxation, the amounts that make up the distributions to tribal members are taxable.

Which funds get reported on Form 1099-Misc? Distributions could be derived from many sources, including the profits from a tribal business other than a Class II or Class III gaming operation, interest income on investments, or rental payments from tribal lands. All these payments require a tribe to prepare a Form 1099-MISC

When does a person receive a Form 1099-Misc, Statement for Recipients of Miscellaneous Income? If a person receives **\$600 or more in 1 calendar year** from the same source, that amount must be reported on a Form 1099, and that Form 1099-Misc. must be provided to the individual.

It is only the amount distributed from NET GAMING REVENUE that is subject to withholding. The Internal Revenue Code provides that "Every person, including an Indian tribe, making a payment to a member of an Indian tribe from the net revenues of any Class II or Class III gaming activity conducted or licensed by such tribe, shall deduct and withhold from such payment a tax in an amount equal to such payment's proportionate share of the annualized tax." The amount to withhold is provided in Withholding Tables found in IRS Publication 15-A, Employer's Supplemental Tax Guide.

If the Indian tribe anticipates making a distribution of any kind, the Indian tribe needs the tribal members' Social Security number before the distribution is made. If an Indian tribe does not know a tribal member's Social Security number at the time of distribution, the distribution is subject to "backup withholding" (at 28% in 2009). (Source: Internal Revenue Service (IRS) Indian Tribal Governments Frequently Asked Questions, Last Reviewed or Updated: April 22, 2013)

Per capita payments could affect any Tribal, Federal, State, and/or Local benefits you may receive or programs in which you participate. The Sac and Fox Nation encourage you to check with your tax accountant or benefit specialist.

EDUCATION DEPARTMENT NOTICE

Applications for College - Vocational and Adult Education are on the Sac and Fox Nation Web site - Click on Education for downloads.

SPECIAL NOTICE

from

Grievance Committee

Informational Meeting on
New Grievance Procedures
Monday, November 16, 2015

10:00 am - ?

Light Lunch Provided

Sac and Fox Community Building
Called by Chair Person "Lolly" Ashley

This Proposal to be Presented
at the Quarterly Governing Council
December 12, 2015

Tribal Attorney Staff Member, Daniel Carter
and Sac and Fox Nation Political Analyst,
Melissa Peros to be present

For Information Call - 405-878-0913

NOTICE

Why does a W-9 needed to be submitted yearly?

If a tribal member receives income that is taxable, a 1099 must be issued for Tax Purposes. The W-9 also serves as a yearly address update.

Can the allotted minor payment be refused in order to have the entire per capita payment be deposited in trust? Yes, but in order to do so we must still receive a W-9 for the same reasons stated above. We would also need a written statement to that effect to be included with the W-9.

↓ W-9 FORM MUST BE CUT ON DOTTED LINE BEFORE MAILING ↓

2015 PER CAPITA W-9

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|---|---|--|
| Form W-9 (Rev. August 2013) Department of the Treasury Internal Revenue Service | Request for Taxpayer Identification Number and Certification | Give Form to the requester. Do not send to the IRS. |
| Name (as shown on your income tax return) X | | ROLL # X |
| Business name/disregarded entity name, if different from above | | |
| Check appropriate box for federal tax classification: | | Exemptions (see instructions): |
| <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____ | | Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ |
| Address (number, street, and apt. or suite no.) X | | Requester's name and address (optional) |
| City, state, and ZIP code X | | SAC AND FOX NATION 920883 S. HIGHWAY 99 BLDG. "A" STROUD, OKLAHOMA, 74079 |
| List account number(s) here (optional) | | |
| Part I Taxpayer Identification Number (TIN) | | |
| Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3. | | Social security number X |
| Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter. | | Employer identification number |
| Part II Certification | | |
| Under penalties of perjury, I certify that: | | |
| 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and | | |
| 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and | | |
| 3. I am a U.S. citizen or other U.S. person (defined below), and | | |
| 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. | | |
| Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3. | | |
| Sign Here X | Signature of U.S. person X | Date X |

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.