2011 PER CAPITA PAYMENT SCHEDULE

Membership Roll Completed and Certified …… September 30, 2011

IRS W-9 form completed and received by Enrollment Office .September 30, 2011

2011 IRS 1099 forms to be mailed by Finance Dept. ……January 31, 2012

******* NO DATE SET FOR MAILOUT OF PER CAPITA PAYMENT *********

******EVERY TRIBAL MEMBER MUST CORRECTLY COMPLETE A NEW W-9 FORM FOR THE 2011 PER CAPITA PAYMENT.******

IRS FORM W-9, REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION CAN BE LOCATED AT THE FOLLOWING:

SAC AND FOX NATION WEBSITE: http://www.sacandfoxnation.com
IRS WEBSITE: http://www.irs.gov/pub/irs-pdf/fw9.pdf
SAC AND FOX NEWS – cutout
SAC AND FOX NATION ENROLLMENT OFFICE – pick up

IT IS CRITICAL THAT THE IRS W-9 FORM (ATTACHED BELOW) BE COMPLETED CORRECTLY. ALL INFORMATION MUST MATCH ENROLLMENT'S RECORDS REGARDING NAME, ADDRESS AND SOCIAL SECURITY NUMBER. MAKE SURE YOU SIGN AND DATE THIS FORM.
THIS INFORMATION WILL BE VERIFIED WITH COPY OF SOCIAL SECURITY CARD OR PRINT OUT ISSUED BY THE SOCIAL SECURITY OFFICE THAT WE HAVE ON FILE. IF WE DO NOT HAVE A COPY OR YOUR CARD OR PRINTOUT WITH CORRECT NAME AND SOCIAL SECURITY NUMBER –NO CHECK WILL BE ISSUED.

IF YOU HAVE CHANGED YOUR NAME (MARRIAGE, DIVORCE or ADOPTION) SINCE LAST PER CAP PAYMENT YOU MUST PROVIDE THE ENROLLMENT OFFICE WITH LEGAL DOCUMENTATION TO MAKE THIS CHANGE - ALONG WITH MATCHING SOCIAL SECURITY CARD WITH NAME CHANGE - OR NO CHECK WILL BE ISSUED.

PARENTS/GAURDIANS ARE RESPONSIBLE FOR THEIR MINOR CHILD'S W-9. IF THIS IS NOT PROVIDED FOR THE MINOR CHILD THEN THE $100.00 THAT IS SUPPOSED TO BE SENT TO THE CHILD WILL BE FUNDED DIRECTLY TO THAT CHILD'S TRUST ACCOUNT WITH NO EXECPTIONS.

Business Committee Approved 5/25/2011

PER CAPITA PAYMENT FOR MINORS FORM IS NOT A REQUIRED DOCUMENT ANY LONGER.

YOU MUST BE ENROLLED BY SEPTEMBER 30, 2011 TO BE INCLUDED IN THE 2011 PER CAPITA PAYMENT PAYOUT.

It will be up to each tribal member to take responsibility to make sure their information mentioned above is correct with enrollment records in the Enrollment Office to insure the mailing of their Per Capita Payment this year.

The Enrollment Office is here to help answer any questions the tribal member should have regarding the payout this year. We will be open Saturday 8:00 – 1:30 during POW WOW week-end. COMPLETED W-9'S SHOULD BE RETURNED BY MAIL, FAX OR EMAIL LISTED BELOW.

SAC AND FOX NATION
ENROLLMENT OFFICE
Karen D. Spaid, Enrollment Specialist
920883 S. Hwy. 99, Building"A"
Stroud, OK 74079
918-968-3526 - ext 1015
918-968-9636 - FAX
e-mail completed form to: W9@sacandfoxnation-nsn.gov

TAX LIABLITY

Under the Indian Gaming Regulatory Act (IGRA), net revenues from Class II or Class III gaming activities conducted or licensed by an Indian tribe may be used to make per capita payments to members of the tribe only if four conditions are met. Condition 4 states: The per capita payments are subject to federal taxation and the tribe must notify members of such tax liability when payments are made. The Social Security number of all payees should be secured prior to making payments. Otherwise, the tribe is potentially liable for backup withholding provisions pursuant to IRC section 3406. (Source: Internal Revenue Service's (IRS) Gaming Tax Law and Bank Secrecy Act Issues for Indian Tribal Governments)

Per Capita payments are subject to federal taxation and require the Sac and Fox Nation to prepare IRS Form 1099-MISC, Statement for Recipients of Miscellaneous Income when payment is made to the tribal member. (Source: National Indian Gaming Commission's Frequently Asked Questions)

Other Income, i.e. Per Capita Payment may make impact your tax reporting; it could also affect any State and/or Federal Benefits you may receive or programs in which you participate. The Sac and Fox Nation encourages you to check with your tax accountant and/or benefit specialist.

Business Committee Approved 5/25/2011

2011 PER CAPITA W-9

Form **W-9** (Rev. January 2011) 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.

Print or type — See Specific Instructions on page 2.

Name (as shown on your income tax return) X ROLL#

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification (required): ☑ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

☑ Other (see instructions) ▶

☐ Exempt payee

Address (number, street, and apt. or suite no.) X

Requester's name and address (optional)
SAC AND FOX NATION
920883 S. HIGHWAY 99, BLDG. "A"
STROUD, OK 74079

City, state, and ZIP code X

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 *How to get a TIN* on page 3. X

Social security number ☐☐☐ – ☐☐ – ☐☐☐☐

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).

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 4.

Sign Here **Signature of U.S. person ▶** X **Date ▶** X

General Instructions

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

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, 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:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. 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.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

Cat. No. 10231X Form **W-9** (Rev. 1-2011)

BancFirst

To provide Financial Training For All Tribal Members

July 30

10:00 A.M.

Sac and Fox Gymnasium

- Turning 18 - Options regarding the potential of large amounts of money they could be receiving, savings accounts, CDs, College Funds, etc.
- Financial guidance in the Summer Youth Program.(JOM pays and some parents attend and could benefit)
- Budget training for homeowners or those looking to buy. Including info regarding expense of taxes, insurance, maintenance expenses, etc.
- School programs to educate students on personal finances
- Wills and Trusts training for Elders

These Are *Tentative*
Please Call The Office of Government
Sac and Fox Nation
For Information Concerning These Programs