

**2017 PER CAPITA PAYMENT INFORMATION**

- Individual must be enrolled by September 30, 2017 to be eligible for the 2017 per capita payment.
  - W9's that were received for the RAMAH settlement in March will be used for the per capita payment issued later in the year. A new W9 is not needed unless there has been an address change or name change.
  - If a W9 was not submitted for the RAMAH settlement, tribal members will need to submit one to the Finance Department before payments can be made.
  - Once a W9 is received, it will be updated into our system and all payments due will be made at a time of disbursement.
  - If an individual is a NEW tribal member, or has had a NAME CHANGE, a copy of Social Security card is needed for our records.
  - There is NO deadline on submitted a W9. All checks will be mailed, no exceptions.
  - The IRS 1099 form will be mailed by January 31, 2018.
- NEW MINORS . . . PLEASE SEND COPY OF SOCIAL SECURITY CARD SO WE CAN GET TRUST ACCOUNTS ESTABLISHED**

**W-9 Form**

It is critical that the W-9 Form be completed correctly and thoroughly for each individual tribal member. Be sure to fill out your NAME, MAILING ADDRESS, SOCIAL SECURITY NUMBER, and then SIGN and DATE your form.

**Required Legal Documents**

If you have had a name change due to marriage, divorce, adoption, etc., it is important the Finance Department has a copy of your social security card. All other legal documents should be sent to the Enrollment Department so their records can be updated. Any guardianship or Power of Attorney documents need to be on file with the Finance Department.

**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**

For identity/security purposes, a W-9 form will not be accepted by e-mail. Completed forms may be hand delivered, mailed, or faxed.

**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.



*Still Kicking and Alive at 75  
Happy Birthday  
Lana Sue and Mary Lee*

**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** ↓

<b>Form W-9</b> (Rev. August 2013) Department of the Treasury Internal Revenue Service	<b>Request for Taxpayer Identification Number and Certification</b>	<b>Give Form to the requester. Do not send to the IRS.</b>																				
Name (as shown on your income tax return)																						
Business name/disregarded entity name, if different from above		ROLL #																				
Check appropriate box for federal tax classification:																						
<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) ▶ _____		Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____																				
Address (number, street, and apt. or suite no.)		Requester's name and address (optional)																				
City, state, and ZIP code		SAC AND FOX NATION 920883 S. HIGHWAY 99 BLDG. "A" STROUD, OKLAHOMA, 74079																				
Tax account number(s) here (optional)																						
<b>Part I Taxpayer Identification Number (TIN)</b>																						
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.		<b>Social security number</b>																				
Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.		<table border="1" style="width: 100%;"> <tr> <td style="width: 5%;"> </td> <td style="width: 5%;"> </td> <td style="width: 5%;"> </td> <td style="width: 5%;"> </td> <td style="width: 5%;"> </td> <td style="width: 5%;"> </td> <td style="width: 5%;"> </td> <td style="width: 5%;"> </td> <td style="width: 5%;"> </td> <td style="width: 5%;"> </td> </tr> <tr> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>											-		-							
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<b>Part II Certification</b>																						
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.																						
<b>Certification instructions.</b> 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.																						
<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶																				

**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](http://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:

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, 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.