2012 PER CAPITA PAYMENT SCHEDULE

2012 PER CAPITA PAYMENT INFORMATION

- You must be enrolled by Friday, September 28, 2012 to be eligible for the 2012 per capita payment.
- The tribal membership roll will be certified by Friday, September 28, 2012.
- A completed IRS Form W-9 must be received by the Sac and Fox Nation Office of Enrollment by Friday, September 28, 2012.
- The Sac and Fox Nation Finance Department will mail the 2012 IRS Form 1099 by Thursday, January 31, 2013.
- No official date has been set at this time for disbursement of the per capita payment.

IRS Form W-9

It is critical that the IRS Form W-9 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 Office of Enrollment will verify all information including name, current residential address and social security number. The form must be signed and dated. IRS Form W-9 can be found at http://www.irs.gov/pub/irs-pdf/fw9.pdf.

Required Legal Documentation

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

Minors

Parents or guardians are responsible for providing an IRS Form W-9 for minor children; not doing so could result in the minor's authorized amount of payment being deposited along with the remaining balance into the minor's trust fund account.

Contact Information – Office of Enrollment

All completed IRS Form 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
Office of Enrollment
920883 S. Hwy 99, Bldg. A
Stroud, Oklahoma 74079

Direct fax: 918-968-9636

If you have any questions, please contact the Office of Enrollment staff by phone at 918-968-3526 or 800-259-3970.

Tax Liability Notification

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 tribal members' Social Security number is needed by the Indian tribe 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: July 21, 2011)

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 encourages you to check with your tax accountant or benefit specialist.

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2012 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# X

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.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number X ☐☐☐ - ☐☐ - ☐☐☐☐

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)

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Benefits include

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August 2012
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Mon	Tue	Wed	Thu	Fri
		1 ELDERS ONLY SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30	2 ELDERS ONLY SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30	3 SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30
6 ELDERS ONLY SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30	7 SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30	8 SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30	9 SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30	10 SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30
13 SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30	14 SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30	15 SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30	16 SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30	17 SHAWNEE 8:30-2:30 LITTLEAXE 10:00-12:00 WAREHOUSE 8:30-2:30
20 SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30	21 SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30	22 SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30	23 SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30	24 SHAWNEE 8:30-2:30 PERKINS 10:00-2:00 WAREHOUSE 8:30-2:30
27 LATE NIGHT WAREHOUSE 8:30-6:00 SHAWNEE 8:30-2:30	28 LATE NIGHT SHAWNEE 12:00-6:00 WAREHOUSE 8:30-2:30	29 SHAWNEE 8:30-2:30 WAREHOUSE 8:30-2:30	30 CLOSED FOR INVENTORY	31 CLOSED FOR INVENTORY

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