

Frequently Asked Questions

- 1. Does the Nez Perce Tribe have a per capita plan?** Yes, the Nez Perce Tribal Executive Committee approved a Gaming Revenue Allocation Plan (RAP) on December 22, 2010. The Plan was subsequently approved by the Office of Indian Gaming at the Bureau of Indian Affairs on June 15, 2011.
- 2. Will there be a per capita distribution soon?** A per capita distribution will be made on or before September 26, 2011, and will be mailed to each member. There will be no in-person distribution or direct deposits of the distribution. No exceptions.
- 3. Who is eligible for the per capita distribution?** Per the terms of the RAP, living persons who were enrolled with the Tribe as of January 31, 2011 are eligible for the distribution.
- 4. What does the Notice Packet contain?** The Notice Packet contains a W-9 form that needs to be completed and returned in order to receive a check. The information requested in the form must be provided prior to distribution and includes: legal name, former name(s), current mailing address, social security number, email address, telephone number, and tribal enrollment number.

The packet also contains a Minor's Election Form (see #10 below) that requires the signature of both parents or establishment of custodianship or guardianship for minor members or members declared to be legally incompetent. A form will need to be completed for each child and returned to the Tribe. If fully completed forms are not submitted by the deadline given in the packet, there may be a delay in processing a member's distribution.

A copy of the Gaming Revenue Allocation Plan is also in the packet.

- 5. What name and/or address will be on the check?** Each check will be made payable in the name and address that is on file with the Enrollment Office. If your name or address differs from the information that is on the address label of this mailing, you should immediately begin the process to make changes by contacting the Enrollment Office at (208) 843-7342.
- 6. Can I receive a check for someone else?** Possibly. A parent / guardian may receive a check for 50% of a minor dependent child's distribution or 100% of an incompetent's distribution but must complete and return the Minor's Election Form. Such checks will be made out to the minor / incompetent but in the care of the parent(s) or legal guardian(s) (see #10 below). You may not receive a check for an adult tribal member other than yourself.
- 7. Is this per capita distribution taxable?** YES. The funds for this distribution are derived from tribal gaming revenues and are considered by the IRS to be taxable income of the individual named on the check. These funds must be reported on your federal tax return as taxable income. NOTE: If the Tribe does not have a social security number on file for an individual, federal tax withholding of 28% will be taken from the check per IRS requirements.

Exception: Funds that are allocated to a minor and that are placed into the trust account established by the Tribe are not taxed until such time as they are withdrawn from trust.

- 8. Do I have to report this per capita distribution to the Social Security Office?** The Social Security Office is treating this payment as income which must be reported only if you are receiving SSI. However you will not receive a 1099 form from the Nez Perce Tribe because the amount of this check falls below the \$600 IRS reporting requirement. Persons on Social Security Disability will be unaffected because it is not a needs based program.

9. Are there any reasons that I would not receive a full payment? The Distribution Plan adopted by the NPTEC allows for the Tribe to offset up to half of the individual payment if you have a delinquent debt with or obligation to the Nez Perce Tribe, including but not limited to the Credit Program, Utilities, Housing, Tribal Court, or Tribal Scholarship. The amount deducted could exceed 50% if the person owes money to tribal programs and the person has a valid child support enforcement collection order issued against them.

If you are a debtor or a co-signer on a delinquent loan or debt of another member, up to 50% of your distribution will be deducted unless the payments are brought current or the debt owed is paid in full by July 29, 2011.

If you owe a debt to the Tribe and have a repayment agreement under which payments are current to satisfy the debt, no deduction will be made. The Tribe will not enter into new repayment plans after the date of this letter.

If you are unsure whether or not you have any outstanding debts with the Tribe, please check with those entities or programs to which you may owe debt.

10. May I receive my children's per capita distribution? You may receive 50% of your child's distribution if you complete the Minor's Election Form stating that you will use those funds exclusively for the health, education or welfare of your child. The form is on the opposite side of the W-9 form included in this packet. The other half of your child's distribution will be placed into a trust account in your child's name. That account may be accessed by your child upon his/her 18th birthday.

Guardians of incompetent persons may also place the funds received in a trust account or may elect to receive the funds if they are used for the health, education, or welfare of the person. If placed into the trust account, the ward may have access to that person's trust account for expenditures that would benefit the ward of the guardian.

11. What if there is a disagreement between parents of a minor over who will get the child's distribution? If there are competing claims for a minor's distribution and the parents cannot agree on who should receive the distribution, the child's distribution will not be made. The parties can request that the Tribal Court make a determination on who has legal claim to the distribution and the Tribe will follow the judge's order.

12. May I place all of my children's per capita distribution into the trust account established by the Tribe? Yes, 100% of the per capita distribution will be placed into the trust account established by the Tribe unless the parent(s) or guardian(s) elects to receive 50% of the funds on the minor's behalf. That account may be accessed by your child upon his/her 18th birthday (see #10 above). Annual statements of the status of the account will be issued.

13. May I choose not to receive a distribution? Yes, if you do not want to receive a distribution, you may submit a notarized statement to the Enrollment Office of the Nez Perce Tribe.

14. Where can I get more copies of the forms or if I have questions? You may photocopy these forms as needed. Additional forms are available online at www.nezperce.org and questions can be answered by calling the Enrollment Office at (208) 843-7342.

15. Is there a time limit for claiming my distribution? Yes, the appropriate forms must be submitted within 120 days of the distribution date. If the distribution is not claimed within this timeframe, the member's entitlement shall expire and the unclaimed funds shall revert back to the Revenue Allocation Distribution Account.