



Picayune Rancheria
Of the
CHUKCHANSI INDIANS
49260 Chapel Hill, PO Box 2226 * Oakhurst, CA 93644 * (559) 412-5590

February 11, 2019

TO: ALL TRIBAL MEMBERS

FR: Sharol L. McDade, Tribal Administrator

CC: Honorable Tribal Council Members

RE: Form 1099 – Misc. Income

Our office has received inquiries/questions regarding Form 1099 – Misc. Income, Box 3 & Box 7, mailed out to Tribal Members. I want to thank you for seeking clarification when filing your taxes and ensure you, our office is providing the best and most responsive answers available. For purposes of clarity and to avoid any additional taxes being assessed erroneously to Tribal Members based on the income listed in Box 7 of the 1099. **Please be informed, our office will be sending out corrected 1099's no later than Friday, February 15, 2019.**

The following information is being provided as guidance to define the income as it's *currently* stated in the 1099 that was recently mailed out:

- Box 3 of Form 1099 states the total amount of annual payments made for Per Capita;
- Box 7 of Form 1099 states the payment made from Tax Revenues for \$1819.71 (including any additional Committee/Board stipends)

For Tribal Members not on committees/boards, the corrected 1099 will combine the income in Box 3 & 7 and state the total amount of income from Per Capita and the Tax Revenue payment (\$1819.71) in Box 3; for Tribal Members on Committees/Boards, income will still be stated in both Box 3 & Box 7 as follows:

- 🚩 **Box 3 of Form 1099 will contain the income from Per Capita and the Tax revenue payment;**
- 🚩 **Box 7 of Form 1099 will contain the income from stipends;**

We apologize for any inconvenience this unforeseen occurrence may have caused. This incident should **not** delay you in filing your taxes while we update the 1099. Going forward, please be assured our Finance Department will work to improve the process of the 1099 distribution and define incomes as they are intended, as our team believed we had done. Please be assured, we will strive to work harder on behalf of the Tribal Membership to avoid any occurrences such as this in the future.

Should you or your tax preparer have any additional questions/clarifications, please don't hesitate to contact the Finance Office or my office at the above referenced address/telephone number.

Thank you and have a great day!