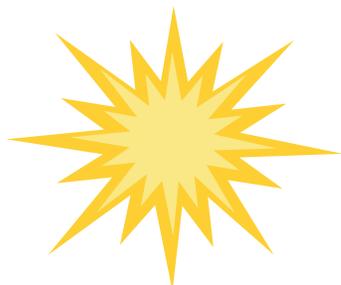


Reporting Tribal Distributions

If you are a member of a federally recognized tribe and have received income from tribal per capita distributions or from Indian gaming proceeds, here is some important information. Reported on a 1099-MISC income statement, this income should be included on Line 21 of Form 1040, with a description. The correct description will allow the return to process as quickly as possible! For paper or e-file returns, please enter one of the following descriptions on Line 21:



Indian Gaming Proceeds
Indian Tribal Distrib
Native American Distrib



You may obtain additional information by calling 800-829-1040 or from the Indian Tribal Governments' Web site at:

www.irs.gov/tribes



Internal Revenue Service