



## Ho-Chunk Nation Department of Justice

W9814 Airport Road, P.O. Box 667, Black River Falls, WI 54615  
Phone (715) 284-3170 / (800) 501-8039 - FAX (715) 284-7851

# NOTICE TO HO-CHUNK CITIZENS RECEIVING PER CAPITA PAYMENTS

**BE SURE TO DISCLOSE PER CAPITA INCOME  
ON YOUR TAX RETURN.**

**Per capita payments to individual tribal members from gaming revenues are taxable gross income.** *Doxtator v. Comm'r*, 89 T.C.M. 1259 (CCH 2005); *United States v. Jim*, 118 A.F.T.R.2d 6360 (S.D. Fla. 2016); 25 U.S.C. §2710(b)(3); *Squire v. Capoeman*, 351 U.S. 1, 6, 76 S. Ct. 611, 100 L. Ed. 883 (1956)(tribal members pay same income tax as non-Indians unless specific exemption exists).

**FAILURE TO DO SO CAN RESULT IN SIGNIFICANT  
CIVIL AND CRIMINAL LIABILITY**

INDIVIDUALS RECEIVING PER CAPITA ARE STRONGLY ENCOURAGED TO SEEK PROFESSIONAL TAX ADVICE WITH REGARD TO THE TAX CONSEQUENCES OF RELATED TO PER CAPITA INCOME.

THE NATION CANNOT ASSIST WITH THE PREPARATION OF ANY DOCUMENTS TO BE SUBMITTED TO STATE OR FEDERAL AGENCIES IF THAT DOCUMENTATION DOES NOT ACCURATELY REFLECT THE CITIZEN'S INCOME, WHERE REQUESTED.