

Minors Trust Payment Request Form

Instructions and Guidelines

Terms and conditions are subject to change based on the Tribal Distribution Ordinance, Per Capita Trust Agreement, and other applicable laws, rules, or policies.

1. **Please read Sections 8 and 10 for important tax information that may apply to your Minors Trust Distribution.**

Please maintain this document for your records.

2. **IMPORTANT:**

Payment forms can only be submitted once per calendar year, unless there is a documented extraordinary circumstance as mentioned in the Tribal Distribution Ordinance. **ONLY ORIGINAL DOCUMENTS** will be accepted for review and approval.

3. Please return your completed and notarized Minors Trust Payment Request Form via:

IN PERSON Confederated Tribes of Siletz Indians Administration Department 8AM-4:30PM, MONDAY THROUGH FRIDAY 201 SE Swan Ave Siletz, OR 97380 <small>(ADMINISTRATION DEPARTMENT IS NOT RESPONSIBLE FOR ANY DAMAGE TO ANY FORMS)</small>	
MAIL UNITED STATES POSTAL SERVICE (USPS) Confederated Tribes of Siletz Indians Administration Department PO Box 549 Siletz, OR 97380	COURIER DELIVERY (Fed Ex, UPS) *NO MAIL BOX* Confederated Tribes of Siletz Indians Administration Department 201 SE Swan Ave Siletz, OR 97380

4. Payment Forms are **UNACCEPTABLE** and will be **REJECTED** if any of the following apply:

- Missing required signatures
- Notary section is incomplete or missing seal
- Address section is incomplete or does not match enrollment records
- Form is Copied/Faxed/Scanned
- Has any altered Information (i.e., "white out")

5. For a person filling out the form as a guardian/conservator/power of attorney, up to date and legally acceptable documentation related to the guardianship/conservatorship/power of attorney must be on file with the CTSI Enrollment Department. For members who are identified as legally incompetent, their trust account funds are in an Adult Trust Account which will be managed by the Trust Officer. Distribution from an Adult Trust Account is governed by the Tribal Distributions Ordinance. If you have any questions, please contact the Trust Officer at 1-800-922-1399.

6. Any requests received will be processed within 45 days of receipt of such request. If there is an unexpected delay on the Trustee's part, the Trustee will notify the beneficiary of such delay, the reasons for delay and approximate time frame for deciding on the approval/denial.

7. The address listed on the Minors Trust Payment Request Form must match the address on file with the Enrollment and Accounting Departments. Any difference may cause the processing and payment to be delayed and/or resubmitted properly.

8. Federal income tax withholding:
 - CTSI currently withholds amounts calculated in effect for unearned income and the Indian gaming profit distribution tax table, whether or not you may be subject to those taxes. IRS Publication 15-T will be utilized for withholding calculations, specifically, Section 7. Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members. Depending on your year-end tax situation, this amount may be refundable after filing your taxes the year after disbursement receipt. See box 10 below for further information.
 - An additional withholding of 28% may be required for individuals who have not provided their Social Security Number or Individual Taxpayer Identification Number (ITIN).
9. This payment is **TAXABLE INCOME** and must be reported when you file **APPLICABLE TAX RETURNS**. An IRS Form 1099 showing the taxable amount and any tax withholding will be mailed to you by January 31 of each year. **For tax questions, we strongly recommend you consult with a professional tax advisor.**
10. **"KIDDIE" TAXES MAY APPLY TO YOUR MINORS TRUST DISTRIBUTIONS.** This income may be subject to a specific tax on the unearned income of certain children (also known as Kiddie Tax). This can include minors trust distributions as well as adult per capita payments. This could mean a tax rate of up to 37%. As the rules are complicated and Congress may change the code as they see fit, we strongly encourage you to consult with your individual tax professional. Everyone's individual tax circumstances differ and CTSI departments cannot give individual tax advice.
11. Age limitations (as applicable)
 - If you are 18 or over **AND** have been found to be legally incompetent, your Minors Trust Account will automatically be placed in an Adult Trust Account status. See part 5 of these instructions and guidelines.
 - Legally competent members may only request up to \$5,000 per year until they reach 21 years of age, at which time they may request the balance of their trust account.
 - Legally competent members by age 25 must claim the entire balance of their trust account. If you do not submit a request form, the accumulated funds may result in the money reverting back to CTSI for distribution to all other members. See the Tribal Distribution Ordinance for detailed process of unclaimed funds.
12. I understand that I may only receive one payment per calendar year and that each yearly request requires a separate application.
13. I understand that if I am deceased before my trust account balance is paid, my trust account balance will be paid in accordance with applicable per capita and probate laws.
14. I understand this payment form is subject to all the policies and procedures of the Tribal Distribution Ordinance and/or the Per Capita Minor and Disabled Adult Trust Agreement.
15. I understand the CTSI Trustee and Trustor have discretion to place additional restrictions on my elections as necessary to avoid premature taxation through IRS doctrines of constructive receipt and economic benefit. The Trustee may also regulate distribution of my trust account should my Tribal membership be relinquished.
16. Payments may be made directly by EFT into a qualified investment retirement account (IRA), if directed. A transfer fee may be applied upon distribution that will not be paid by CTSI. Member must complete additional forms from the Trust Account Investment Company and/or the IRA's Investment Company. Consult with your IRA's Investment Company for transfer requirements.

MINOR TRUST PAYMENT REQUEST FORM

(only original forms with "wet signatures" will be accepted)

Section 1: Mandatory Member Information

REQUEST DATE: _____

(NOTE: only one request/payment per calendar year allowed)

Roll Number: _____ Birth Date: _____

Social Security #: _____ - _____ - _____

First Name: _____ MI: _____ Last Name: _____

Address: _____
Street or PO Box Apt # City State Zip

Phone # (____) _____ - _____ *NOTE: This address must be the same as on file with Enrollment. If this is different from the address on file, there may be a delay in processing and payment.*

Section 2: Payment Selection

Age 18 up to your 21st birthday

Choose **one** of these boxes for **HOW MUCH**:

I choose \$5,000 (if the account has less than \$5,000 you will receive the entire balance)

I choose less than \$5,000. The amount I would like to receive is \$_____.00)

Age 21 and over

Choose **one** of these boxes for **HOW MUCH**:

I choose to receive **100% of the balance**

I choose to receive a portion of the balance at this time. Write in the amount here: \$_____.00)

Check this box of your understanding

I understand I won't receive and can't request additional funds for the rest of the calendar year

Choose **one** of these boxes for **METHOD**:

I select to receive a check

EFT funds into an investment account (fee may apply)

* Investment Advisor must provide appropriate information

Section 3: Voluntary Additional Federal Income Tax Withholding

- CTSI withholds Federal taxes at a rate prescribed by IRS Publication 15-T. However, "Kiddie Tax" rates are up to 37%. This section would apply if you would like to have additional Federal taxes withheld, in addition to any withholding that is being automatically calculated and deducted from your payment. (See Items #8 and #10 of the Instructions and Guidelines attachment).

- If you opt for Voluntary Additional Federal Income Tax Withholding, please check the box below and write in the amount you wish to withhold (whole numbers only. Decimals will be rounded to the nearest whole number).

-If you check the box and do not write an amount, then we will interpret your voluntary income tax withholding request to be \$0.00 (0.0% extra). If you write in both a dollar amount and a percent, the percent will prevail.

- **NOTE:** CTSI does not withhold for any State income taxes, but understand that they may be payable, depending on your circumstances for the tax year. CTSI does not offer tax advice to members. Consult your tax professional for further guidance in any tax strategies.

YES, withhold an additional \$_____.00 or _____.00% from my payment for Federal income taxes

Section 4: Acknowledgement, Mandatory Member Signature, and Notarization

- If I completed Section 3, I hereby absolve the CTSI of any liability for honoring this federal income tax withholding request.
- I have read and agree to the Instructions and Guidelines that accompanied this form.
- I, the undersigned do hereby certify under penalty of perjury, that the information listed on this form is true and correct.

Member Signature: _____ Date: _____

CERTIFICATE OF NOTARY PUBLIC

(SEAL/STAMP)

Subscribed and sworn to before me this _____ day
of _____,

Notary Signature: _____

My commission expires: _____

If the above member is under 18, a parent or guardian signature is also required.

Parent/Guardian Signature: _____ Date: _____

CERTIFICATE OF NOTARY PUBLIC

(SEAL/STAMP)

Subscribed and sworn to before me this _____ day
of _____,

Notary Signature: _____

My commission expires: _____

This portion to be completed by Trustee or designee only

Section 5: Review and Approval of Disbursement

	Yes	No
Address for this check only?	<input type="checkbox"/>	<input type="checkbox"/>
This form is an original?	<input type="checkbox"/>	<input type="checkbox"/>
Form is signed and notarized?	<input type="checkbox"/>	<input type="checkbox"/>

Is this only payment for this calendar year?

ANY "NO" MAY BE CAUSE FOR DENIAL

Payment Authorized Payment Denied

Original:	<input type="checkbox"/> Minor Trust File
Scan:	<input type="checkbox"/> Minor Trust File

Trust Officer Signature

Date