



Gobble Up The Cash

Every Thursday in November
7 to 11 pm

Don't Miss Your Chance To Get
Stuffed With \$1,000 Cash!

You could win \$100 Free Play and a Free Turkey*
and then be invited back to spin the wheel.
Three lucky finalists will share \$1,500 Cash.
One will walk away with \$1,000 Cash.



821 W. FREEMAN AVE • PERKINS, OK 74059
405-547-5352 • CIMARRONCASINO.COM

*Guests will receive a voucher redeemable for a Turkey. See Club Booth for details, rules & regulations. Management reserves all rights. Must be at least 21 years of age for casino. The Iowa Tribe of Oklahoma invites you to play responsibly. If you think you have a gambling problem call 1-800-522-4700.

Club 55



Every Wednesday in November
8 am to 5 pm

Enjoy the Perks of Club 55!

All Champions Player's Club members age 55+ that play
\$5, get \$5 MATCH PLAY.* Plus, five lucky members will win
\$55 FREE PLAY in our random drawings from 8 am to 5 pm.



821 W. FREEMAN AVE • PERKINS, OK 74059 • 405-547-5352 • CIMARRONCASINO.COM

*Net \$5, \$5 in Match Play will be uploaded to your card within 30 minutes. See Club Booth for rules and regulations. Management reserves all rights. The Iowa Tribe of Oklahoma invites you to play responsibly. If you think you have a gambling problem call 1-800-522-4700.



BAH-KHO-JE JOURNAL



Welcome to THE IOWAS OF OKLAHOMA

Official Journal of : The Iowa Tribe of Oklahoma Rt. 1 Box 721 Perkins, OK 74059 All Contents Copyrighted

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Iowa Governor Culver Honors Iowa Nation Proclaims October 3-9, 2010 "Native Ioway History Week"

STATE OF IOWA
EXECUTIVE DEPARTMENT
In the Name and By the Authority of the State of Iowa

PROCLAMATION

WHEREAS members of the Ioway Tribe and their ancestors were the stewards of more than 60,000 square miles, including all of what is now known as the State of Iowa, for nearly 1,000 years; and

WHEREAS the Ioway Tribe has made significant cultural and historical contributions to Iowa and the United States of America; and

WHEREAS the Ioway and all other Native American tribes were removed from the territory before Iowa became a State; and

WHEREAS the State of Iowa is named for the Ioway Tribe; and

WHEREAS Iowans are generally unaware of the historical and present-day contributions of the Ioway; and

WHEREAS there is no formal instruction in Iowa public schools regarding the role of the Ioway people in American history; and

WHEREAS The Ioway people presented gifts to the people of the State of Iowa on October 12, 2007 at the State Capitol; and

WHEREAS the broadcast premiere of "Lost Nation: The Ioway" will be October 3, 2010 at 6:00 p.m. on Iowa Public Television with November broadcasts to follow on IPTV and stations throughout the Midwest; and

WHEREAS Fourth Wall Films has begun production on two one-hour sequel documentary films that will complete the story of the Ioway nations; and

AND WHEREAS October 7, 2010 is the 173rd anniversary of the No Heart Map, a hand drawn map presented to officials in Washington, D.C. by the Ioway to support land claims showing Ioway migration from the Great Lakes area to their ancestral home in the State of Iowa;

NOW, THEREFORE, I, Chester J. Culver, Governor of the state of Iowa, do hereby proclaim October 3-9, 2010, as Native Ioway History Week.

A WORD FROM THE CHAIRMAN

Dear Tribal Members,

November is National Native American Month. During this time our people are recognized throughout the United States for our contributions to this country and to celebrate our rich culture. As a sovereign nation, we know and understand who we are but others don't always understand what this means to us. Unlike other ethnic groups, American Indian People have a unique relationship with the Federal Government. We have treaties with the Federal Government and we have the right to govern ourselves. Take the time to participate and share our rich culture and history with others.

In November we also recognize our veterans. American Indians serve in the military more than any other ethnic group, per capita. **The tribe will be closed on Veterans Day, November 11**, in honor of our veterans. We have many tribal members that have served with the military. On behalf of the Iowa Tribe of Oklahoma, I want to say thanks to all of you for your dedication. Thank You!

Thanksgiving is already upon us. Thanksgiving is a time for family and friends to gather, celebrate, and give thanks for our many blessings. Remember those that came before us that allowed us to be the sovereign nation we are today. **In recognition of Thanksgiving, the Tribe will close on noon Wednesday, November 24, 2010. We will be closed Thursday and Friday, November 25 and 26th.** We will resume normal business hours the following Monday. Have a great holiday!

Happy Thanksgiving!

Janice Rowe-Kurak
Chairman

Iowa Tribe Expectant Families Program

Would like to invite you to our free monthly parent meeting this month
Topic:



GetOrganized!

Helping Families Organize Their Home & Life

November 4th 5:30-7pm

@ Child Development Center
Dea Rash-Presenter
Payne Co. Extension Educator

Dinner Provided

Host-Iowa Tribe of Oklahoma & Early Head Start Programs
Jennifer 405-547-4271



Iowa Tribe of Oklahoma EHS
"A Fun Place For Children,
Parents and Providers"



Our Daycare Information:
About Us:
Our facility was opened Nov. 30, 2005 and we are able to service 24 children from ages birth to three years of age.

Our Fees:
0-11 Months \$280 a month
12-23 Months \$280 a month
24-35 Months \$240 a month
3-5 Years of age \$280 a month
5-13 Years of age \$260 a month
full time/\$120 a month before and after school.

Our Mission:
The mission of the Iowa Tribe Early Head Start is to celebrate and support the diversity of families through services which are family driven, coordinated, integrated and culturally appropriate and comprehensive.



Our staff:
Is all required to accomplish their Child Development Associates with in one year from date of hire if they do not already have a degree in Early Childhood Development.

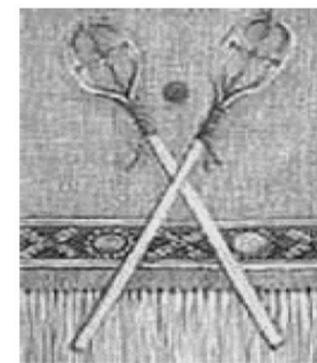


Website: iowanation.org
(currently being edited)



Editor's Note:
All the flowers of tomorrow are in the seeds of yesterday.

MEN'S STICKBALL TOURNAMENT



SPONSORED BY: IOWA TRIBE OF OKLAHOMA

DATE: NOVEMBER 13, 2010

TIME: 9:00 AM (CST)
TOURNAMENT TO BE HELD AT THE IOWA TRIBE SOFTBALL FIELDS. CHOCTAW POLE STYLE!

CONTACT PERSON: GREG MARRIS, FITNESS COORDINATOR- (405) 547-4325

ENTRY FEE: \$75
DEADLINE FOR ENTRY: NOV. 6, 2010

DYNAMICS OF DOMESTIC VIOLENCE & LEGAL ISSUES

Training facilitated by
Sunshine Gross, OCADVSA
Director of Public Information

Training is accredited for 4 hours of CLEET including 2 hours of mental health & 4 hours CEU's

Training Date, Location & Time

Friday, November 12th, 2010

Iowa Tribal Complex
White Cloud Building
10:00 am until 2:00 pm

Training hosted by
Iowa Tribe of Oklahoma
Victim Services Unit

The training will discuss the dynamics of domestic violence, including legal issues, the cycle of domestic violence, batterer typologies, cultural considerations in working with victims of a domestic violence, determining the predominate aggressor, the intimate partner stalker. Also discussed is the prevalence of domestic violence in Oklahoma and nationally, threat assessment in working a domestic violence case. Attendees will be given information that discusses the effects of domestic violence on victims, including the effects on children, the effects on investigations, and tools to help effectively investigate the crime of domestic violence.

Registration

Name: _____

Agency: _____

Phone #: _____ Email: _____

Fax or email registration to: Sunshine Gross @ 405 - 524 - 0711 or sunshine@ocadvsa.org

Questions: Contact Sunshine @ 405 - 524 - 0700, ext. 10 or sunshine@ocadvsa.org

Pre-Registration is required

LUNCH & LEARN CANCER AWARENESS

October 15th, a Cancer Awareness Lunch & Learn was held in the WhiteCloud building by the Perkins Family Clinic. We also got to hear from a couple of cancer survivors and they talked about their fight and how it affected them as well as their family. The cancer survivors talked about the drastic changes they had to make and their struggles with the long bout in recovery. The theme on the shirts read "Fight Like a Girl". Breast cancer is one of the most common forms of cancer in women. Statistics say that in 2010, there are more than 2.5 million breast cancer survivors in the U.S. To learn more, visit the Perkins Family Clinic or visit www.breastcancer.org



PERKINS FAMILY CLINIC 10TH ANNIVERSARY & OPEN HOUSE

The Iowa Tribe of Oklahoma, and the Perkins Family Clinic celebrated the clinics 10th Anniversary on Friday, October 29th. The public was invited to tour the clinic facilities and receive free tests and flu shots. Also on hand to celebrate the day was Tribal Chairman Janice Rowe-Kurak and Renee Lincoln-Prince as well as Representative Lee Denney, RADM Kevin Meeks and Captain Max Tahsuda from the Oklahoma City Indian Health Services office.

We appreciate everyone who assisted in making the past ten years a success and we look forward to another ten years serving the Tribe and the Perkins Community.



IOWA TRIBE AT COMANCHE NATION FAIR

Ken McClellan, along with the tribal princess and other riders, made an appearance in this year's Comanche Nation Fair October 1-3 in Lawton, OK. A Pendleton blanket and tobacco was given to the Comanche Nation from the Iowa Tribe, in thanks for providing the tribe with ceremonial sweat-lodge rocks for the sweat-lodge that was recently built at the Chena Pow-wow grounds. Once again, many thanks to the Comanche Nation for their generosity!



SRPMIC Wild Horses

The Salt River Pima Maricopa Indian Community near Phoenix, Arizona has a herd of wild horses. The SRPMIC tribe would like to donate some horses to tribes in Oklahoma because the Phoenix area is in one of the worst droughts in history and the horses do not have anything to eat. This is not the same program as the BLM "adopt a mustang" program. The horses would be donated and delivered to the Iowa Tribe at no cost to the tribe, and tribal members would be able to adopt these horses. There are some minimal requirements for the adoption: The animals may not be sold for slaughter or be used in rodeos. The animal must receive adequate

food, water, and veterinary care. The adoption is not final until the horse is in possession for one year, and during that year either the tribe or the person adopting the horse may end the agreement. If you would be interested in adopting a wild horse please contact Vickie Kujawa 747-4461 or Ken McClellan 334-7473 for more information.



The BAH-KHO-JE Journal is the official publication of the Iowa Tribe of Oklahoma.

The Iowa Tribe of Oklahoma is located 4 miles south of Perkins, Oklahoma on State Highway 177.

**The BAH-KHO-JE
Journal**
Editor
Abraham Wahkinney

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Phone(405)547-2402
<http://www.iowanation.org>

Tribal Officers

Chairman
Janice Rowe-Kurak

Vice-Chairman
Perri Ahhaitty

Treasurer
Lisa Yellowfish

Secretary
Leslie Tanyan

Council Person
Renee
Lincoln Prince

From the Office of Environmental Services

Water Pollution Control Program

Hello, to all Tribal members and non-members. The Water Pollution Control Program has finished out its fourth quarter (August-October) for the grant year and completed the first year of the 106 Water Grant. I will continue into the continuation of the 106 Water Grant year two, beginning November 1st and will continue every quarter, updating you, as a whole on the status of the program. August, September and October's sampling tests revealed a high quantity of bacteria. This limit is contributed by the change in weather, rise in temperate and movement of streams. The heavy rains have caused more creek bed erosion and high volumes of turbidity for all creeks sampled by OES. The few creeks who have taken bigger hits in the third quarter seem to be recovering from the destruction. Due to the high volume of bacteria in the creeks, it would be wise to refrain from body contact or recreational activities until further notice. Although the weather has changed, waters are now colder and the increase in flu like symptoms from swimming or wading would also increase. The continued Water grant sampling will begin November 2010-January 2011 for the 1st quarter. WPC has a full schedule planned for the continued grant and will always update the community on the results at the end of each quarter.

OES will also be contributing labor efforts the restoring the Conservation Area and Nature Center. We have projected some tasks to the OSU Students who if chosen, will construct research and project ideas for the areas. Their help will help the Tribe get more grants for education, and wetlands restoration for the future. We will always accept any volunteer work for the labor that it take to perfect these areas. We have also included the Recreational Department for the health and wellness of the community and most importantly Tribal members. Once restored, these areas can provide better grounds for education, community involvement and development. We plan to use the areas for Tribal Youth Education, Migratory Bird watching and observations, and recreational opportunities for all the Tribal community (i.e. Fishing, trail hiking, bike riding, picnics, and buffalo and eagle watching). We plan to put our best effort into developing this for the Tribal community and again would love the support and volunteer work from any one. It's your land help us keep it GRAND!

We are still working on the new Intertribal exchange grant and our partners, fine tuning and setting up meetings, budgets and schedules. We should have more updates in the later of November. Please feel free to inquire about this project.

If there is anyone interested in volunteering a day sampling or learning more about the program feel free to call and be included in what we love doing on a daily basis. Remember all volunteer work will help on resumes, experience and as community service needs.



If you have any questions, comments, concerns about our project and/or knowledge of cultural or ceremonial waters please feel free to contact Whitney Warrior, Water Pollution Control Manager at the Office of Environmental Services 405-547-5433 x351 wwarrior@iowanation.org (all contact information will remain confidential)

From the desk of the Executive Director of the Bah-Kho-Je Housing Authority of the Iowa Tribe of Oklahoma

Greetings Iowa Tribal members, please accept this as a status report for your Tribal Housing Authority. Over the past year that I have been serving as Executive Director, the main priority placed upon me by the Iowa Tribal Business Committee, (who also serves as the Board of Commissioners for the housing authority), was getting a final resolution to the HUD findings implemented in 2007. These findings were quite significant to the neglect of regulatory issues pertaining to NAHASDA regulations that housing authorities throughout the nation are bound to follow. After a year of working with mostly the HUD officials from the local office in Oklahoma City, and three (3) trips to visit with the HUD officials in Washington DC, we have finally come to conclusion on these issues. As a result, instead of a payback of approximately two million dollars or more, we settled for the payback

amount of ten thousand dollars. This amount, coupled with the fact that we have made promises, by Tribal resolution, to HUD that in the future, the housing authority will follow all regulations and guidelines set forth by NAHASDA. These guidelines will enforce our spending of program income as well as the selection of applicants for HUD sponsored programs, basically all of our findings consisted of these issues in one way or another.

I, along with the Housing Management Specialist, Lori Franklin, have been working to find other avenues of funding for the possibility of the construction of homes in the Perkins area for Tribal members; this is our priority as well as the Business Committees. Due to the limited amount of Federal funding that we receive on an annual basis, we are somewhat restricted as to what we are able to do. With this in mind, we have to be innovative on how we utilize the funds that we do have at this time, so we are trying to keep from having to go too far into debt in order for us to get homes. There are still a few items needing attention from the past, but very soon you should be seeing progress as far as new homes for Tribal members in the

local area.

We have just recently completed the installation of 18 storm shelters with grant funding from the Federal Government Stimulus Program, enacted by President Obama in 2008. The housing authority, under prior administration, applied for this grant and was awarded approximately \$42K in 2008 to install 18 storm shelters for qualified Native Americans within the area.

We are currently in the process of "re-building" our housing authority web-site, once this is complete, you will be able to get valuable updates on housing issues both local and national, as well as being able to download applications from our office, BIA, and IHS.

The Housing Authority is very proud of our Elder Unit tenants, and when there is recognition of any of them we will acknowledge that. On August 30, 2010, the AARP held a dinner banquet at the Cowboy Hall of Fame in Oklahoma City, at this banquet certain Tribal elders throughout the state were recognized and honored. On this special day, two of our tenants along with other elders were honored; they were Ms. Joyce BigSoldier-Miller and Ms. Cornelia Gosney. We are very proud of them and hope

that they receive many more recognitions for their Tribal knowledge and talents in the future.

I extend an open invitation to anyone who is interested in where the housing authority is headed as opposed to where it has been. Please feel free to come in and visit with us at the office located at 501 E. Hwy. 33, next to the Perkins Family Clinic, (second floor). I ask for prayers for this housing authority as well as the Tribe, so that we can be diligent and work together as one for the betterment and prosperity of the Iowa Tribe of Oklahoma.

Thank you,
Billy E. Komahcheet

Executive Director

PUBLIC NOTIFICATION

Notice: To all Iowa Tribe of Oklahoma Members and Staff

As per Environmental Protection Agency (EPA) regulations, the Iowa Tribe of Oklahoma's Tribal Water System issues this Public Notice to inform all parties of a Tier III Violation – failure to report on required sampling.

On May 17, 2010, the Iowa Tribe of Oklahoma, Tribal Water System was informed that the required bi-annual Nitrate/Nitrite test data was not sent to EPA, therefore the Tribal Water System was not in compliance with EPA regulations.

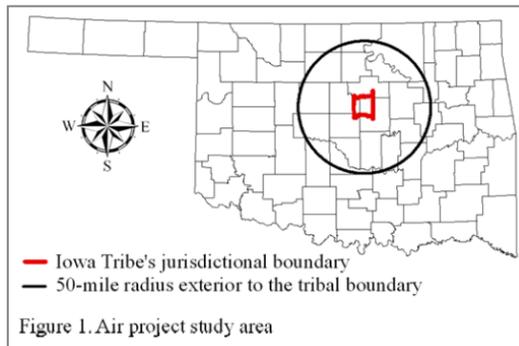
This violation occurred during the compliance period from 1/1/2009-12/31/2009. Since this time, the management and operations of the Tribal Water System has

changed, the required tests have been completed and forwarded to EPA.

If you have any questions regarding this issue, please feel free to contact Ken Knight, Environmental Scientist at (405) 547-4230.

AIR QUALITY PROGRAM UPDATE

The Iowa Tribe's Office of Environmental Services (OES) was awarded a one-year FY10 Clean Air Act § 103 Air Quality Grant from the U.S. EPA – Region 6. The air quality project started on October 1, 2010 and grant funds are being used to complete an emissions inventory for the Iowa lands and a 50-mile radius extending from the exterior of the tribal boundary (see Figure 1). In FY09, OES completed the first phase of the emissions inventory by developing a source ID list. The purpose of the source list was to identify the polluting facilities within the study area. The primary objective for the FY10 project is to complete the second phase of the emissions inventory by determining the amount of various air pollutants released into the atmosphere from the facilities. The Tribal Emissions Inventory Software Solution (TEISS), which uses data from the EPA's National Emissions Inventory (NEI) database, was used to develop the source list and will also be used again this year to calculate emissions. The completed emissions inventory will be used for tracking trends, informational purposes, and to determine the quality of air by examining emission levels within and surrounding Iowa Indian Country. If you would like more information about the air quality program or have any suggestions for management activities or future air quality projects, please contact OES at (405) 547-5433.



BUSINESS COMMITTEE MEETING

A meeting called by the Chairman was held Thursday October 28th, 2010 at the Chena Building, furthering more on Tribal matters. In this meeting, topics discussed included '638' Contract Renewal - JOM, '638' Contract Renewal - Public Law, Attorneys (who have done the excellent job of saving the tribe millions), Resolution Designating Alternate Signature Authority on BIA Drawdowns, Resolution Authorizing Contract with Chickasaw Nation (Coyle Gaming Location), Trailers, and BKJ - Casino Construction. We are most grateful for the Chickasaw Nation, who has offered their expertise to help/assist the Iowa Tribe with its endeavors for the Coyle location Casino. The Business Committee members, along with the tribal attorneys, are diligently working with each other to develop an efficient business plan, conduct proper and accurate market studies, and then finally constructing the casino.



TITLE VI MENU

Dieticians Approval: _____				
NOVEMBER 2010 MENU & ACTIVITIES				
MONDAY	TUESDAY	WEDNESDAY	FISH DAY THURSDAY	FRIDAY
1 Steak Finger Mashed Potatoes /Gravy Cabbage Wheat Roll / Peaches Milk	2 Chili w/ Cheese-n-Onions Crackers Veggies Stick SF Blackberry Cobbler Milk	3 Steam Fry Seasoned Green Beans Boiled Potato Sherry's Fried Bread Orange Milk	4 Tuna Casserole Green Salad w/ Tomatoes Orange Slices Jello w/ Fruit and Nuts Milk	5 Western Scrambled Eggs Bacon Biscuits w/ Gravy Tomato Slices Orange Juice Milk
8 Ham and Beans Spinach Onions and Peppers Fruit Cup Cornbread Milk	9 Salisbury Steak Mashed Potatoes w/ Gravy Asparagus Cinnamon Apples Roll Milk	10 Spaghetti w/ Meat Sauce Italian Blend Garden Salad Garlic Toast Milk SF Jello Sack Lunch/Homebound	11 Veterans Day OFFICES CLOSED	12 Pancakes Sausage Strawberries Orange Juice Milk
15 Sloppy Joes w/ buns Baked French Fries Green Salad Strawberry Fluff Milk	16 Baked Pork Chops Garlic Buttered Rice Spinach SF Peach Crisp Milk	17 Corn Soup w/ Beef Boiled ½ Potatoes Green beans Sherry's Fried Bread Fresh Fruit Milk	18 Baked Catfish Hush Puppies Cole Slaw Ice Cream Cups Milk Sack Lunches /Homebound	19 ELDERS BIRTHDAY CAREGIVER TRAINING & THANKSGIVING LUNCH
22 Beef Stew Green Salad Corn Bread Tropical Fruit Milk	23. Baked Chicken Zucchini and Tomatoes Corn Wheat Bread Fruit Cup Milk	24 IOWA TRIBAL OFFICES CLOSED AT NOON	25 OFFICES CLOSED	26 OFFICES CLOSED
29 Taco Salad W/ Lettuce,Tomatoes,Onions Mexican Corn Pineapple Milk	30 Chicken w/ Noodles Green Beans Salad Wheat Bread Fruit Cup Milk	Menu subject to change Without notice.		

EMPLOYMENT OPPORTUNITIES/JOB POSTINGS

The following is a list of positions currently available. For an updated list of positions, please contact Human Resources Department at (405) 547-2402 or visit www.iowanation.org.

Equal Employment—Opportunity Statement

The Iowa Tribe of Oklahoma does not discriminate on the basis of race, color, national origin, sex, religion, age, or disability status in employment. However, individuals of Indian ancestry and Veterans will be given preference by law in initial employment or re employment.

jobs@iowanation.org
<http://www.iowanation.org>

GOVERNMENT

- Realty Manager
- Admin. Assistant/Realty Probate Clerk
- IT Tech & System Administrator
- Compliance Officer

DAYCARE

- Infant Toddler Teacher
- Infant Toddler Floater

Administration

(Email jobs@iowanation.org)

Cimarron Casino

- Security Sergeant
- Bartender/Server
- Lead Soft Counter
- Cage Supervisor
- F&B Manager
- Cook

BKJ Solutions & Health

Not accepting any applications at this time.

For complete job descriptions, requirements, qualifications, etc., please visit www.iowanation.org under [Government/Human Resources/Job Postings](#) or visit the Human Resources department during normal business hours Monday through Friday 8 am - 5 pm. You can also fax your completed application to (405) 547-1092 or e-mail your application to jobs@iowanation.org or mail the application to address:

Rt. 1 Box 721
Perkins, OK 74059

The Iowa Tribe of Oklahoma Requires that applicants submit to and pass an initial drug screening and successfully pass a background check as a condition of employment.

**NOTICE FROM VEHICLE REGISTRATION DEPARTMENT
EFFECTIVE NOVEMBER 1, 2010
THE VEHICLE REGISTRATION DEPARTMENT WILL NO LONGER TAKE CASH
ONLY CHECKS, MONEY ORDERS OR CASHIER CHECKS**

Thank you
Lucille McClellan
Vehicle Registration/
Property Officer
lmcclellan@iowanation.org
405-547-2402, Ext 259



ATTENTION TRIBAL MEMBERS:

IF YOUR ADDRESS HAS CHANGED OR YOU WOULD LIKE TO HAVE YOUR NEWSLETTER SENT TO AN ADDRESS OTHER THAN WHAT WE HAVE ON RECORD PLEASE CONTACT (405)547-2402 KEVIN ELLIS EXT.257 E-MAIL KELLIS@IOWANATION.ORG or MYSELF AT EXT.301 E-MAIL AWAHKINNEY@IOWANATION.ORG.

Below is a form you can fill out and mail to us.

CONTACT INFORMATION SHEET

REQUESTS: Name Change _____ CDIB Duplicate _____
Address Change _____ Other* _____

PLEASE PRINT

NAME: _____
Current Last Name First Name Middle Name Maiden/Birth Name

BIRTH DATE: _____ MALE: _____ FEMALE: _____

TRIBAL MEMBERS ROLL#: _____

ADDRESS:

OLD: _____

NEW: _____

PHONE: _____

SIGNATURE: _____ DATE: _____

Names of children or other Tribal Members living at the new address:

******FOR OFFICE USE ONLY******

Updated On: _____ Referrals: _____

Updated By: _____

Comments: _____

*Other: _____



ZUMBA!

Zumba classes have started!



Come join the party and get into shape. Classes are held every Tuesdays and Thursdays from 5:15pm-6:15pm at the Perkins Family Clinic, Building #2. Zumba is a fitness program that combines Latin Rhythms and easy-to-follow dance moves. In this one hour, you will not only have a great time dancing, you will also tone and sculpt your body while burning fat. Classes are a very affordable \$5 per class, free to wellness center members and CDIB card holders. Come and join the fun and get into shape!

For more information contact the Perkins Family Clinic @ (405) 547-2473.

Treatment of Taxable Per Capita Gaming Distributions To Minors

The Indian Gaming Regulatory Act (IGRA) explicitly provides that per capita distributions of income to tribal members from Class II and Class III Indian tribal casinos are subject to federal taxation and reportable on Form 1099-MISC, *Statement for Recipients of Miscellaneous Income*, (25 U.S.C.A. section 2710(b)(3)(d)). This requirement applies even if the tribal member is a minor child, and the monies are placed in a trust rather than being directly distributed to the minor child, with one exception. Under the “safe harbor” rules detailed in Revenue Procedure 2003-14, amounts placed in an IGRA trust are not included in income until the monies are actually received.

A minor child has the same return filing obligations as any other individual. Any child who has sufficient income must file a federal tax return notwithstanding his minority status under local law. For 2010, a child who can be claimed as a dependent on another person's tax return must file an income tax return if **any** of the following apply:

Child's unearned income is over \$950.

Child's earned income is over \$5,700.

Child's gross income is more than the **larger** of-

\$950, or

Child's earned income (up to \$5,400) plus \$300.

The child is responsible for filing his own tax return. However, if the child does not file, the parent or guardian of a minor taxpayer must file the return on behalf of the minor. The parent or guardian's own signature followed by “Parent or Guardian for Minor Child”.

The election to claim the unearned income of a child on the parent's return under Internal Revenue Code section 1(g)(7) is not available for per capita distributions. This election applies specifically to unearned income such as dividends and interest.

Per capita distributions reported on Form 1099-MISC should be included on Line 21 of Form 1040, with a description of the source. 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 Distribution or Native American Distribution.