

Withholding Exemption Certificate Native Americans

2014

For use by tribal enrolled NATIVE AMERICAN employees who live and are employed within an Indian reservation established for that tribe and thereby claim that no Arizona state income tax liabilities exist based on the decision by the Supreme Court of the United States in *McClanahan vs. Arizona State Tax Commission*, 411 U.S. 164, 93 S. Ct. 1257 (1973).

Type or print your Full Name			Your Social Security Number	
Home Address – number and street or rural route			Tribal Census Number	
City or Town	State	ZIP Code	Tribal Affiliation	

Employee's certification: I declare, under penalty of perjury, that:

I am a Native American residing on the _____ Indian Reservation;

I am an enrolled member of the tribe for which that reservation was established; and that all my services as an employee of _____, are performed within the boundaries of that

Indian reservation. I hereby request that no Arizona state income tax be withheld and assert that no liability for state income taxes exists based upon the findings by the *United States Supreme Court in McClanahan vs. Arizona State Tax Commission*, 411 U.S. 164, 93 S. Ct. 1257 (1973).

EMPLOYEE'S SIGNATURE

DATE

Employer: I hereby affirm that to the best of my knowledge, the above statement is true and correct.

EMPLOYER'S SIGNATURE

DATE

NOTE: Arizona exempts Native Americans from Arizona's withholding requirements if the individual is living and employed on a reservation, and he or she is an affiliated and enrolled member of the tribe for which that reservation was established.

- Employee: File the completed certificate with your employer.
- Employer: Keep this certificate for your records. **Please do not mail this form to the Arizona Department of Revenue unless requested to do so.**