



**EXEMPT INCOME SCHEDULE FOR  
ENROLLED MEMBERS OF A FEDERALLY  
RECOGNIZED AMERICAN INDIAN TRIBE**

<b>FOR OFFICE USE ONLY</b>
Date Received

Your last name as shown on your tax return	First name and middle initial as shown on your tax return	Your Social Security number	
Your street address (not a P.O. Box)	City	State	ZIP code
Your full name as shown on tribal enrollment		Your tribal enrollment number	
Indian tribe of which you are an enrolled member			
Your tribal headquarter's address			

**If you are filing a joint return and your spouse's income meets the exempt income requirements, fill in the requested information below.**

Spouse's last name as shown on your tax return	Spouse's first name and middle initial as shown on your tax return	Spouse's Social Security number	
Spouse's street address (not a P.O. Box)			Spouse's tribal enrollment number
Spouse's full name as shown on tribal enrollment			
Indian tribe of which spouse is an enrolled member			
Spouse's tribal headquarter's address			

You will not have to pay Oregon income tax on income that meets all of the following requirements:

- The income is earned by an enrolled member of a federally recognized American Indian tribe; **and**
- The income comes from sources within the boundaries of federally recognized Indian country in Oregon; **and**
- The enrolled member lived on federally recognized Indian country in Oregon when the income was earned.

**YOUR EXEMPT INCOME INFORMATION**

Employer's Name or Source of Exempt Income	Street Address, City, and State Where You Worked if Wages, Unemployment, or Retirement Income	Street Address and City Where You Lived (Not a P.O. Box)	Income Type (wages, interest, gambling winnings, etc.)	Amount Qualifying as Exempt Income

**SPOUSE'S EXEMPT INCOME INFORMATION (if filing a joint return and income meets requirements)**

Employer's Name or Source of Exempt Income	Street Address, City, and State Where You Worked if Wages, Unemployment, or Retirement Income	Street Address and City Where You Lived (Not a P.O. Box)	Income Type (wages, interest, gambling winnings, etc.)	Amount Qualifying as Exempt Income

**Total** of your and/or your spouse's income meeting the requirements above. Enter Code 300 and the exempt income amount on the "Other Subtractions" line of your Oregon income tax return .....

**Note:** If you claim exempt Indian income, you can only file Oregon Form 40, 40N, or 40P. You can't use Form 40S (short form).

**ATTACH THIS FORM TO YOUR OREGON RETURN**

# American Indian tax subtraction



December 2007

[www.oregon.gov/DOR](http://www.oregon.gov/DOR)

## [Subtraction code 300]

Are you an American Indian? If so, you might not have to pay Oregon income tax on your income. You may be able to subtract all or part of your income if **all** the following are true:

- You are an enrolled member of a federally recognized American Indian tribe, and
- Your income is derived from sources within federally recognized Indian country in Oregon, and
- You lived in federally recognized Indian country in Oregon at the time the income is earned.

“**Indian country**” is defined as any land within a current federal Indian reservation boundary and other lands held in trust by the United States government for a tribe.

For enrolled members of federally recognized American Indian tribes who live on Indian country in Oregon, income exempt from Oregon income tax includes:

- Wages earned for work performed on Indian country in Oregon.
- Income from business or real estate located on Indian country in Oregon.
- Retirement income if the contributions to the plan came from or were connected with services performed on Indian country.
- Unemployment compensation if the benefits were received as a result of work performed on Indian country.
- Interest, dividends, and capital gains from the sale of stocks and other intangibles, regardless of where the accounts are located.
- Gambling winnings from Indian gaming centers (casinos).
- Indian tribal disbursements from casino earnings.

**Remember:** You must live on and have income derived from sources within Indian country in Oregon **and** be an enrolled member of a federally recognized tribe to subtract the income listed above. You do not have to live on and have income from the same Indian country. But the areas where you live and have income from must both be “Indian country” to qualify for the subtraction.

To claim the subtraction, you must report your total income on both the federal and Oregon tax returns.

You must file a completed copy of the *Exempt Income Schedule for Enrolled Members of a Federally Recognized American Indian Tribe*, with your Oregon return. Go to our website to download the schedule or call us. You must include the following information on the schedule:

- The street address of the place you worked, and
- The street address of the place you lived, and
- The tribe you are enrolled with and your membership number.

You must use the street address of your residence on the schedule so we can verify that you live in Indian country. However, you may use your post office box address on your tax return.

If you meet **all** of the requirements, you may claim “exempt” on your Form W-4 for Oregon purposes only.

Remember, generally only income derived from sources within Indian country in Oregon, by an enrolled tribal member while living in Indian country in Oregon, is eligible for the American Indian subtraction. Income earned in Oregon, outside of Indian country, will be taxed by Oregon. Also, any Oregon income earned by a member not living on Indian country will be taxed by Oregon. Each member of a household with income must meet these qualifications in order to claim the subtraction of their income.

If you are an enrolled member of a federally recognized tribe and a member of the U.S. Armed Forces, stationed in Oregon, you may be entitled to an additional subtraction. For more information call the department.

## Taxpayer assistance

**General tax information** ..... [www.oregon.gov/DOR](http://www.oregon.gov/DOR)  
Salem ..... 503-378-4988  
Toll-free from an Oregon prefix ..... 1-800-356-4222

**Asistencia en español:**  
Salem ..... 503-378-4988  
Gratis de prefijo de Oregon ..... 1-800-356-4222

**TTY (hearing or speech impaired; machine only):**  
Salem ..... 503-945-8617  
Toll-free from an Oregon prefix ..... 1-800-886-7204

**Americans with Disabilities Act (ADA):** Call one of the help numbers for information in alternative formats.