



2025 TAX FORM INFORMATION

Where is my 1099 being mailed?

Your tax form will be mailed to the address on file with the Enrollment Office as of the **December 12, 2025 deadline**. You should receive your form in the mail no later than **January 31, 2026**.

Which form will I receive?

- **1099-MISC:** Issued to members receiving quarterly Per Capita payments.
- **1099-NEC:** Issued to Day Laborers and other service providers.
- *Note: Both forms are required for filing your annual income tax return.*

Reissues & Address Changes

If you do not receive your form, please note the following:

- **Reissue Date:** We will begin accepting requests for and issuing replacement 1099s starting **February 9, 2026**.
- **Address Updates:** Your address **must** be updated with the Enrollment Office before a replacement form can be reissued.

For tax form questions, call the SRPMIC Finance Department at 480-362-7799 or email: FinTaxForms@srpmic-nsn.gov.

**How to update
your address?**

**Call the Enrollment
Office at
480-362-7330**

**Fax your Information
Verification form to
480-362-7714**

Email:
**EnrollmentHotline@
srpmic-nsn.gov**

**In-Person: Fill out an
Information Verification
form at the Enrollment
Office**

SRPMIC ENROLLMENT OFFICE

Two Waters B -3rd fl.
10005 E. Osborn Road,
Scottsdale, AZ 85256
480-362-7330

M-F 8:00am – 5:00pm

SCHEDULE 1 (Form 1040) Department of the Treasury Internal Revenue Service	Additional Income and Adjustments to Income Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form1040 for instructions and the latest information.		OMB No. 1545-0074 2024 Attachment Sequence No. 01
Name(s) shown on Form 1040, 1040-SR, or 1040-NR		Your social security number	
Part I Additional Income			
8 Other income: z Other income. List type and amount: INDIAN TRIBAL DISTRIB ←			
8z \$ 12345.00 ←			
For Paperwork Reduction Act Notice, see your tax return instructions.		Cat. No. 71479F	Schedule 1 (Form 1040) 2024

Per Capita Distributions and Your Taxes

How to Report Per Capita Distributions on Your Tax Return

To report per capita distribution on your federal tax return, use the information from your Form **1099-MISC** and follow these steps:

- 1. Use Form 1040.**
- Per Capita Distribution (amount) is on **Form 1099-MISC (Box 3)**.
- Attach a **Schedule 1, Additional Income and Adjustments to Income**. See an example in the photo above.
- Enter the Distribution Amount:** On Schedule 1, find **Line 8z, "Other Income."**
- Add a Description:** In the space provided on Line 8z, enter your income and one of these **exact** descriptions to ensure your return is processed smoothly:
 - **INDIAN GAMING PROCEEDS**
 - **INDIAN TRIBAL DISTRIB**
 - **NATIVE AMERICAN DISTRIB**

Note: It's very important to spell the description exactly as shown (e.g., using "DISTRIB" instead of "DISTRIBUTION") to avoid delays or rejections.

For more information, visit the IRS website at www.IRS.gov and search for "Tribal Per Capita Distributions." For specific tax questions, please consult a tax professional.