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 (this space for office use only)

# 2007 CERTIFICATE OF ADDITIONAL TAX DUE

To: Fifth Third Bank  
 Attn: Curtis Ballast, MD# RMNR1C  
 111 Lyon Street, NW  
 Grand Rapids, MI 49503

Facsimile Number: 616-653-5239

The undersigned hereby requests a distribution from the Ho-Chunk Nation Children's Trust Fund Share for the benefit of Minor's Name \_\_\_\_\_  
 (TIN OR SSN#) \_\_\_\_\_, and Address \_\_\_\_\_

(of where to return checks) to pay:

- [ ] \$ \_\_\_\_\_ for **Federal Tax** due in addition to tax withheld as stated on the copy of the return (**check made payable to the United States Treasury**).
- [ ] \$ \_\_\_\_\_ for **State Tax** due on taxable income of the beneficiary from additions to and earnings of his/her Ho-Chunk Nation Children's Trust Fund Share as stated on the copy of the return (**check made payable to: \_\_\_\_\_**).
- [ ] \$ \_\_\_\_\_ for State Tax due for 2008 estimated tax withheld **as stated on the enclosed estimated tax vouchers** (to be paid quarterly).
- [ ] \$ \_\_\_\_\_ for **Tax preparation fees** as noted on the attached receipts (**check made payable to: \_\_\_\_\_**).

Only tax attributable to trust earnings will be paid by the Trustee. Any other amounts due on wages or other investment earnings of the beneficiary will not be paid by the Trustee and must be separately paid **by YOU**. If you have any questions regarding this certificate or the procedure for payment of any additional tax, please call (800) 294-9343 [or 284-9343 in the Black River Falls, WI area] and ask for Chris Dreves.

I hereby certify to the Trustee, Fifth Third Bank, and to the Ho-Chunk Nation that to the best of my knowledge that the amounts of tax due on the Trust Share of the beneficiary are correctly reported and that this request for payment from the Trust Share is made in good faith.

Parent or Guardian,

\_\_\_\_\_  
 Printed Name

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Parent's daytime phone number



January 2008

Dear Parent or Guardian:

Enclosed are the following materials concerning the preparation of a tax return for the beneficiary of the Ho-Chunk Nation Children's Trust to whom this letter is addressed:

- 1) An Income Tax Information Letter and instruction sheet prepared by the Trustee, Fifth Third Bank; and
- 2) A Certificate of Additional Tax Due, which can be sent to, the Trustee to obtain payment of any tax owed on the trust account in addition to the amount of tax previously withheld, and
- 3) The Ho-Chunk Nation will be sending you a 1099 misc, which you will need when filing your 2007 taxes.

#### **Income Tax Information Letter**

The Tax Information Letter shows the taxable contributions of per capita payment to the trust, investment earnings during 2007 and the amount withheld toward payment of Federal taxes.

We have tried to withhold enough tax from the account to cover the tax that will be due. However, the amount of federal tax withheld will probably be insufficient in the case of beneficiaries who are under the age 18 at the end of 2007 and subject to the "Kiddie Tax". Also, there has been no state tax withheld to cover the liability of those living off trust property in a state imposing an income tax – unless you have completed and returned estimated state income tax payment coupons to the Trustee, Fifth Third Bank.

In addition, if we do not have a correct social security number (SSN) or taxpayer identification number (TIN) for the minor, we are required to withhold 28% of certain taxable payments. This withholding is referred to as "backup withholding."

Also note that, minors who received a Full (100%) trust distribution in 2007 will be responsible for their tax payments and tax preparation fees. In this case, **DO NOT** submit a certificate of additional tax due to the Trustee, Fifth Third Bank.

#### **Your Tax Preparation Options**

Select a tax preparation service, or you may prepare the minor's tax return yourself. Please use the **Certificate of Additional Tax Due** to request Fifth Third Bank to make Federal/State tax payments from the trust.

The Trustee can debit tax preparation fees of up to \$100 from the minors individual trust accounts. Please note this on the Certificate of Additional Tax Due and include proper receipts. Payment will **only** be made if submitted by a certified tax firm.

-Over-

**Certificate of Additional Tax Due**

The amount of any tax due in excess of withholding will be paid out of the trust upon delivery of the enclosed Certificate of Additional Tax Due to the Trustee at the following **address or faxed to 616-653-5239**:

**Regular Mail or Overnight:**  
**Fifth Third Bank**  
**Attn: Curtis Ballast, MD# RMNR1C**  
**111 Lyon Street, NW**  
**Grand Rapids, MI 49503**

***Fifth Third Bank will return checks to the parent or tax preparer made payable to the US Treasury, State of choice and the tax preparer.*** Please note that only the tax payable on the trust account can be paid in this way. If the minor or incompetent owes tax on wages or other investment income that tax must be separately paid—by YOU. **Fifth Third Bank will not send tax returns directly to the taxing authority--this is your responsibility.** However, the Trustee needs verification for trust tax payments, please send copies of Federal/State returns to Fifth Third Bank.

Please try to have the return prepared as soon as possible and notify the Trustee to fund any tax due. Fifth Third Bank will assure those requests for checks received by Monday, March 31, 2008 will be returned to the parents/tax preparer to meet the April 15, 2008 tax-filing deadline. Last minute requests for funding may be difficult for the Trustee to process and is your responsibility to get the return filed on time.

**Additional Information**

If you have any questions on the enclosed materials or the Minors and Legal Incompetent Per Capita Trust, please call (800) 294-9343 (or 284-9343 in Black River Falls area), and ask for Chris Dreves. Chris will be available to take your call or will get back to you as soon as possible.

Sincerely,

Treasury, Enrollment and Justice Departments