

MS

# Mississippi Affidavit In Support Of Reservation Indian Income Exclusion From Mississippi State Income Taxes

Tax Year \_\_\_\_\_

Taxpayer Last Name	First Name	Middle Initial	<b>YOU MUST ENTER SSN</b>
Spouse Last Name	Spouse First Name	Middle Initial	
Mailing Address (Number & Street, Including Rural Route)			
City	State	Zip	
			SSN      _____ - _____ - _____ Spouse SSN      _____ - _____ - _____  Residence County Code - See Instructions      ____ ____

**Indian Status** (Check One)

(a) I am a Mississippi Choctaw Indian.

☐ Yes    ☐ No

(b) I am a member or am eligible for membership in an Indian Tribe other than the Mississippi Band of Choctaws.

☐ Yes    ☐ No

OR

Name of Tribe \_\_\_\_\_

**Reservation Residency**

(a) During \_\_\_\_\_ I lived on the Mississippi Choctaw Indian Reservation for (Check one box ONLY below.)

- ☐ The entire year.
- ☐ Jan Feb Mar Apr May June July Aug Sept Oct Nov Dec      (Circle months lived on reservation.)
- ☐ I did not live on the Choctaw Reservation during \_\_\_\_\_

(b) My place(s) of residence on the Choctaw Reservation during \_\_\_\_\_ was (were) located on (Check one or more boxes below.)

- ☐ A tribal housing site lease.
- ☐ A Choctaw housing authority house site.
- ☐ A BIA dormitory or house.

**Reservation Income**

(a) During the months I lived on the Choctaw Reservation in \_\_\_\_\_, I earned the following income from work on the Choctaw Reservation \_\_\_\_\_

(b) My employer(s) for my on-reservation work during \_\_\_\_\_ was (were) the (Check one or more boxes below.)

- ☐ Mississippi Band of Choctaw Indians.
- ☐ Bureau of Indian Affairs.
- ☐ Indian Health Service, USPHS.
- ☐ Other:

Name of Employer \_\_\_\_\_

Employer Phone \_\_\_\_\_

Employer Address \_\_\_\_\_

I do hereby claim that the above described earned income falls outside the taxing jurisdiction of the State of Mississippi on the basis of the legal principles established in **McClanahan vs. Arizona Tax Commission**, 411 U.S. 164 (1973).

**THIS FORM MUST BE SIGNED.** If someone else completed this form, both of you must sign the form. Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief this form is true, correct, and complete.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Preparer Signature \_\_\_\_\_

Date \_\_\_\_\_

Mail this form separately from your State Tax Return to:

**Department of Revenue  
P.O. Box 1033  
Jackson, MS 39215**

Duplex or Photocopies NOT Acceptable