



{ Per Capita Planning }

» THE CURRENT ENVIRONMENT

While not all Native American tribes make per capita distributions to their members, many are considering how gaming profits can be used to strengthen tribal self determination and create resources for future generations. The per capita distributions made by many tribes are based on casino profits, which may decrease in the future. As such, tribal leaders are considering ways that per capita plans can be used to create a steady source of income for tribal members in retirement, or during years when per capita distributions may decline.

» ISSUES FACING TRIBES

The current process of preparing and submitting a Revenue Allocation Plan to the Bureau of Indian Affairs is quite daunting. This is especially true of the specific requirements of the Indian Gaming Regulatory Act relating to per capita distributions and payments to minor and legally incompetent tribal members. After the Revenue Allocation Plan is approved, the distribution process has only just begun.

» HOW WE CAN HELP

Our team of specialists has served Native American tribes for many years, and have a deep respect for the intricacies of tribal governments and practices. We have decades of experience assessing the structure and types of investment vehicles appropriate for each type of per capita plan. You can count on us to help you administer the per capita payments and provide recordkeeping services for the minor and adult trusts. Let us show you the financial advantages of each arrangement for current and future generations.

At REDW, integrity counts.

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