

**STATEMENT OF EXEMPTION FROM NEW MEXICO TAX WITHHOLDING (McClanahan)**

**INSTRUCTIONS**

The United States Supreme Court recently handed down a decision in the case of McClanahan vs. Arizona State Tax Commission. The court held that the income of reservation Indians residing and employed on the reservation is exempt from state income tax when such income is wholly derived from reservation sources. Pueblo Indians living and working within their own pueblo are entitled to the same exemption. Hunt vs. O'Cheskey, N. M. Ct. App., (Feb. 9, 1973), cert. quashed, N. M. Sup. Ct., (July 13, 1973).

Indians whom meet the criteria described above should complete this form and provide it to their employer as this authority to discontinue withholding New Mexico income tax on wages paid them.

**STATEMENT**

On the basis of the decision of the United States Supreme Court in McClanahan vs. Arizona State Tax Commission (U.S. CIV. No. 71-834, March 27, 1973), I hereby claim exemption from the withholding of New Mexico state income tax on wages paid me by:

FIRM NAME: \_\_\_\_\_

I declare that I am enrolled as a member of the \_\_\_\_\_

Tribe and that I reside and work on the \_\_\_\_\_ Reservation or Pueblo.

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City, State & ZIP Code: \_\_\_\_\_

Tribal Enrollment (Census Number): \_\_\_\_\_

Date Residence Established on Reservation or Pueblo: \_\_\_\_\_

If I move my place of residence to a location other than the Reservation or Pueblo, I agree to promptly notify my employer named above.

I declare that this statement has been examined by me, and to the best of my knowledge and belief is a true, correct, and complete statement.

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE