



**CCK Strategies Update**  
**Potential Income Tax Implication of the Supreme Court Case**  
**McGirt v Oklahoma**

CCK Clients and Friends,

We have been following closely the Oklahoma Society of CPA's communications to its members in regard to its research and correspondence with the Oklahoma Tax Commission (OTC) as well as pertinent information from other sources relating to the case *McGirt v. Oklahoma* and what it could mean for our clients. Please note, the OTC has said that until further legislative or judicial action occurs, there is no change to civil matters as a result of the ruling on McGirt. However, in anticipation that there could be a favorable outcome for certain taxpayers, filing protective claims for refunds for applicable years is an option that we want to present to our clients.

If you are an enrolled member of a federally recognized Indian tribe and meet all the following tests, this may apply to you. Statutes for many 2017 tax returns may expire after April 15, possibly barring one's ability to amend 2017. A taxpayer generally has three years from the date of original filing in which to file an amended return.

Tests to meet and to provide proof to the OTC with a claim:

1. Are you an enrolled member of a federally recognized Indian tribe?
2. Do you live within the jurisdiction of the tribe to which you belong?
3. Is your income earned from sources within the jurisdiction of the tribe to which you belong?

For more information, please call your CCK Strategies advisor at (918) 491-4036 or (469) 562-4036 to discuss the application of this email as well as the cost to benefit analysis before preparing an amendment.

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