

This is a redacted version of a protest letter Stacy Leeds filed regarding her 2019 Oklahoma income tax return. This is shared for educational and collaboration purposes and does not constitute legal advice or give rise to an attorney-client relationship.

April 15, 2021

Oklahoma Tax Commission
2501 N. Lincoln Blvd.
Oklahoma City, OK 73194

Re: Stacy L. Leeds OTC Letter ID: [redacted]
[address redacted] DLN: [redacted]
[Oklahoma Bar No. redacted] Taxpayer ID: [redacted]
[Cherokee Nation Bar No. redacted]

Dear Oklahoma Tax Commission:

On March 4, 2021, I received your letter postmarked February 25, 2021 notifying me that you adjusted my Oklahoma 2019 income tax return. I hereby protest and object to all aspects of your adjustment. Under Oklahoma law, the laws of the United States and the laws of the Cherokee Nation, your adjustment is inappropriate and without legal authority. I respectfully request you reverse your course of action and take the additional steps outlined in my protest letter.

For your records, I have attached a copy of my Arkansas income tax returns. The Arkansas return confirms the amount paid to Arkansas matches the credit taken on my Oklahoma return.¹ Under Oklahoma law, I am entitled to a tax credit for taxes paid to another state and my return was correct.

The only legal dispute relates to my personal income derived from two different sources inside the Cherokee Nation. You purport to unlawfully impose Oklahoma income tax in the amount of [redacted]. I am a Cherokee Nation citizen. I reside in District Two of the Cherokee Nation at Tahlequah, the capital of the Cherokee Nation.

I have uploaded the following information into your online system proving my legal status as a Cherokee Nation citizen and my legal status as a Cherokee Nation resident. I will follow up by also mailing these documents in hard copy along with a copy of this part letter:

- Cherokee Nation ID
- Map of the Cherokee Nation

¹ An extra copy of my Arkansas return was not attached at the time my Oklahoma return was filed and I take responsibility for that oversight. I have uploaded a copy of the Arkansas return into your online system and will also provide a paper copy along with this protest letter.

Your letter incorrectly summarizes Oklahoma law with respect to Oklahoma income tax authority over resident tribal citizens.² Your letter instructs me (and similarly situated persons who receive this form letter) that Oklahoma will “disallow or adjust” all income unless all three requirements are met: “be a tribal member, live **and** work on Indian land to which the member belongs.” (emphasis added)

This language is contrary law and very misleading. There is no requirement that a tribal citizen “live and work on Indian land.” A tribal citizen need only live within their Nation’s jurisdictional boundaries and derive their income from sources inside that same Nation.

Oklahoma lacks authority to tax the income of resident tribal citizens. A resident tribal citizen’s income does not simply qualify them to ask Oklahoma officials for an “exemption” every year on a required Oklahoma income tax filing. Oklahoma is without any governmental authority over that person, as it relates earnings derived inside Indian country.

At present, you require each resident tribal citizen to carry the burden and expense of annually filing an Oklahoma tax return and producing repetitive additional documentation in order to be considered for an exemption. This affords Oklahoma repeat decision-making authority over tribal citizens inside Indian country. Like *McGirt v. Oklahoma*, this is an Oklahoma overreach unsupported by legal authority.

Only those tribal citizens residing *outside* their tribe’s jurisdiction, or who derive Oklahoma income from *outside* their tribe’s jurisdiction, should bear the burden and expense of filing Oklahoma income tax returns and producing several unnecessary documents year after year. Should a material change in their tax circumstance occur that truly subjects them to Oklahoma authority, then they should have a duty to file.

To Oklahoma’s (substantial) financial benefit, OTC’s letters and instructions mislead tribal citizens to such a degree that tribal citizens are highly unlikely to seek an exemption or challenge Oklahoma’s inflated authority. This results in millions of dollars of overpayment by tribal citizens who are unlawfully subjected to Oklahoma income taxes. This over-taxation occurs, in large part, because Oklahoma knowingly misrepresents the law. The United States Supreme Court has repeatedly rejected Oklahoma’s extension of state jurisdiction over Indians inside Indian country.

I respectfully ask that you correct this language in future correspondences and be more transparent in your form letters and instructions to the public. You have a duty to truthfully communicate. You have a substantial interest in working together with tribal Nations, but instead you mislead and deceive tribal citizens under threat of penalty.

² For brevity sake, I refer to myself and other tribal citizens who live inside their Nation’s boundaries as “resident tribal citizens.”

The default is not Oklahoma jurisdiction. The default is that Oklahoma *lacks* jurisdiction to tax the earnings of resident tribal citizens.

It is unconscionable for Oklahoma to continue to erect legal barriers to the detriment of tribal citizens. The average taxpayer, with no Indian law or tax expertise, is intimidated and lacks resources to challenge your adjustments, disallowances, and escalating consequences. They will simply pay the unlawful Oklahoma tax out of fear of mounting interest and harsh penalties.

Oklahoma history runs deep and cuts deep inside Indian country. Oklahoma's overreach of authority and mistreatment of marginalized communities is systemic. Tribal citizens are keenly aware of the legacy of broken promises and profound land loss, often times at the hands of Oklahoma officials who exceed their lawful authority. Against that backdrop, tribal citizens are very risk averse when it comes to OTC. Your misleading letters and instructions play on that reality.

My protest letter is, of course, limited in direct scope to my disputed 2019 taxes. But I also protest for similarly situated resident tribal citizens. I do not seek expensive and unnecessary litigation. I seek the tribal exemption on two 2019 income streams and the remedies of OTC clarity, honesty and reform.

The United States Supreme Court has repeatedly rebuffed Oklahoma's disregard for the law, including overcollection of taxes. Rather than comply with United States Supreme Court precedent, you continue to instruct the public that the tribal exemption is much narrower than it is. This is harassing and disingenuous given your awareness of Oklahoma's limitations.

- Oklahoma Tax Commission v. Sac & Fox Nation, 508 U.S. 114 (1993) (Oklahoma lacks authority to tax tribal citizens who live and work in Indian country, whether their territory consists of a formal or informal reservation, allotted lands or dependent Indian communities)
- Oklahoma Tax Commission v. Chickasaw, 515 U.S. 450 (1995)(Oklahoma lacks authority to tax the income of tribal citizens employed by the tribe who reside within their tribe's Indian country)
- McGirt v. Oklahoma, 140 S.Ct. 2452 (2020)(Indian Country (18 USC § 1151) is a valid jurisdictional marker that bars Oklahoma from exercising state authority over Indians inside Indian country, including capital murder prosecutions)
- Oklahoma Tax Commission's Report on the Potential Impacts of McGirt v. Oklahoma (2020) (acknowledging Oklahoma lacks authority to tax the income of tribal citizens living and working inside the Indian Country of their tribe)³

³ <https://www.ok.gov/tax/documents/McGirt%20vs%20OK%20-%20Potential%20Impact%20Report.pdf>

My Oklahoma tax return was correctly filed. I owe no additional Oklahoma tax. If anything, I am part of a class of many tribal citizens who have repeatedly erred on the side of paying more Oklahoma tax than is legally required. In the end, my overpayments have supported Oklahoma's infrastructure and government services. I am at peace with that so long as Oklahoma is a reasonable partner. I do not seek tax refunds. I seek prospective relief.

As this letter of protest details, Oklahoma lacks authority to tax my disputed income because:

- I am a Cherokee Nation citizen, and
- I reside within the Cherokee Nation, and
- My income was derived from sources inside Cherokee Nation.
- All persons and income at issue are under Cherokee Nation's exclusive jurisdiction.
- Oklahoma's Enabling Act disclaims this Oklahoma tax.
- Oklahoma's Tax Code disclaims this Oklahoma tax.
- Federal caselaw prohibits this Oklahoma income tax.
- This Oklahoma tax is preempted by federal law.

Further, the activities that give rise to my disputed income are treaty-protected and do not touch or concern Oklahoma in any way. The disputed income is derived from two intra-tribal commercial dealings inside the Cherokee Nation. These commercial dealings also involve the United States and the execution of federal trust responsibilities relating to the prosecution of Indian country crimes and the support of tribal self-governance.

The first economic relationship was between me and the Cherokee Nation and was funded by a federal grant to carry out the federal purpose of increase tribal prosecutions of Indian country crimes. The second economic relationship was between me and Hammons Law and was funded by a federal grant to carry out the federal purpose of supporting, strengthening and growing the capacity of tribal justice systems.

Cherokee Nation Income

As a legal educator and former Cherokee Nation Supreme Court Justice, I was retained by the Cherokee Nation to deliver a Tribal Trial Advocacy Skills Training for tribal prosecutors. The goal was to enhance trial advocacy skills and best practices for Indian country prosecutions. All teachers and attorneys that participated in the training are lawyers and judges who work in the Indian country crime context.

This work culminated in a three-day training event held at the Cherokee Nation's Hard Rock hotel in Catoosa, a Cherokee Nation owned business located inside Cherokee Nation. The training was funded by a federal grant from the Bureau of Indian Affairs Office of Justice Services, as part of the United States' trust responsibility and federal policy to strengthen tribal courts and increase the number of tribal and federal prosecutions.

This training was held the year after the Tenth Circuit's decision in *Murphy v. Sharp* and in anticipation of other future rulings such as *McGirt v. Oklahoma*. Oklahoma taxation of the income derived from this activity interferes with both tribal self-governance and federal purposes.

Hammons Law Income

Hammons Law is a law firm owned by A. Diane Hammons. She is a Cherokee Nation citizen. She resides in the Cherokee Nation. She is the former Cherokee Nation Attorney General (2006-2012) and former Cherokee Nation General Counsel (2005-2006) with substantial experience as a tribal attorney and tribal judge. Based on her expertise, she was retained by the Bureau of Indian Affairs Office of Justice Services to carry out a grant project that leads to support of tribal courts in the on-going exercise of tribal self-governance.

I was paid by Hammons Law as a subcontractor on a small consulting team of tribal citizen attorneys and judges. This commercial dealing was between two resident Cherokee Nation citizen lawyers. This work was funded by the Bureau of Indian Affairs Office of Justice Services in furtherance of the United States' trust responsibility and federal policy to support and strengthen tribal courts.

Additional Legal Arguments Against Oklahoma Income Taxation

Oklahoma Tax Violates Multiple Cherokee Nation Treaties

The disputed Oklahoma income tax violates several treaty rights secured by the Cherokee Nation and treaty rights secured to Cherokee Nation citizens. In *McGirt v. Oklahoma*, the United States Supreme Court recounted significant details about the removal and relocation story of Cherokee Nation's sovereign neighbor, the Muscogee (Creek) Nation. When compared to Muscogee (Creek) Nation's story, the Cherokee Nation story presents similar yet distinct legal history and standing.

The Cherokee Nation story includes a pivotal Cherokee Nation victory in the United States Supreme Court case of *Worcester v. Georgia*. *Worcester* remains good law with respect to the Cherokee Nation. The *Worcester* decision was integral to the Cherokee Nation's contemporaneous treaty negotiations and all subsequent treaty negotiations.

In reaching its decision in *Worcester*, the United States Supreme Court relied on two Cherokee treaties in holding that state laws have no force and effect inside Cherokee Nation. The Treaty of Holston (1791) was cited as express recognition of "the national character of the Cherokees and their right to self-government." The Treaty of Hopewell (1785) was cited for the general proposition that, although Cherokee Nation agreed to come under federal protection, Cherokee Nation remains distinct, within Cherokee Nation territorial boundaries, to the exclusion of state authority.

Worcester is foundational to federal Indian law for its pronouncements regarding state power. State power must have a genesis in either federal or tribal power, or both. State power is never organic or self-generated.

With respect to this protest, Oklahoma income tax power over resident tribal citizens can arise in one of two ways: (1) by the free, prior and informed consent of the Cherokee Nation to yield its exclusive jurisdiction to Oklahoma, or (2) by an express congressional grant of authority to Oklahoma. Neither has occurred.

Today, just as in *Worcester*, there is no such thing as *inherent* state authority inside Cherokee Nation. Oklahoma has the burden of showing where Oklahoma taxing authority originates. There is no textual source of law that creates Oklahoma taxing power over the income of a resident Cherokee Nation citizen.

In *Worcester*, Georgia lost because Georgia was never invited to extend state legislative, regulatory or adjudicatory authority inside the Cherokee Nation. In the present income tax dispute, Oklahoma will lose because Oklahoma has never been invited to tax the income of a Cherokee Nation citizen living inside the Cherokee Nation and deriving her income from Cherokee sources inside Cherokee Nation.

When Oklahoma was admitted into the federal union, Oklahoma statehood was conditioned on an Oklahoma disclaimer of any and all authority over Indians and their property. Oklahoma also disclaimed the right to interfere with treaty rights and the federal-tribal treaty relationship. In this regard, Oklahoma is in a demonstrably weaker position than Georgia was with respect to the Cherokee Nation. Georgia never disclaimed anything. Oklahoma definitely did.

Pursuant to the Oklahoma Enabling Act, Oklahoma was conditionally allowed to proceed in adopting its constitution and becoming a state:

“Provided, That nothing contained in said constitution shall be construed to limit or impair the rights of person or property pertaining to the Indians of said Territories (so long as such rights shall remain unextinguished) or to limit or affect the authority of the Government of the United States to make any law or regulation respecting such Indians, their lands, property, or other rights by treaties, agreement, law, or otherwise, which it would have been competent to make if this Act had never been passed.”⁴

Worcester held that prior to removal, Cherokee Nation secured treaty rights of self-governance and territorial jurisdiction to the exclusion of any state. When the removal and relocation treaty was negotiated, Cherokee Nation’s pre-existing federal guarantees was further expanded, not constricted.

⁴ <https://www.loc.gov/law/help/statutes-at-large/59th-congress/session-1/c59s1ch3335.pdf>

In reliance on prior treaty guarantees and on *Worcester's* judicial interpretation of prior Cherokee Nation treaties, Cherokee Nation was removed to Indian Territory with stronger assurances of territorial security and unencumbered self-governance as part of the bargain. Cherokee Nation treaties collectively protect the rights of the Cherokee government and the rights of Cherokee Nation citizens inside the Cherokee Nation.

Executed just three years after the *Worcester* decision, the Treaty of New Echota (1835) included the express guarantee that "all stipulations in former treaties which have not been superseded or annulled by this shall continue in full force and virtue." Every subsequent Cherokee treaty contains similar language, expressly reiterating and recommitting to prior guarantees not inconsistent with the new treaty.

A permanent homeland was reserved to the Cherokee Nation, including express territorial boundaries that have never been disestablished. Cherokee Nation secured the right to govern its citizens without state interference. Those treaty guarantees included a full range of commerce powers and other governmental powers, including exclusive Cherokee Nation jurisdiction over Cherokee Nation citizens.

Cherokee Nation treaty rights most assuredly include the right to train tribal attorneys to prosecute cases in tribal courts. Cherokee Nation treaty rights also protect the rights of two resident Cherokee Nation citizen women who enter into a business and commercial dealings with each other. Inside the permanent Cherokee Nation homeland, Cherokee Nation citizens secured treaty-based rights to earn a living and engage in their professions free from state interference.

Article 5 of the Treaty of New Echota is unambiguous. The United States agreed that the Cherokee Nation would never be subject to the jurisdiction of any state without the Cherokee Nation's consent. In Article 5, Cherokee Nation reserved the right to pass their own laws, so long as Cherokee Nation's laws are not inconsistent with the United States constitution or such federal laws as the United States may pass regulating trade and intercourse with Indians. The Cherokee Nation has never consented to Oklahoma taxation of resident Cherokee citizen income. The United States has never subjected resident Cherokee citizen income to Oklahoma taxation.

The Cherokee Treaty of 1866 speaks more broadly about the rights and responsibilities of Cherokee Nation citizens and the full range of government powers of the Cherokee Nation, at the national and local levels. The treaty extensively secures civil and criminal jurisdiction to the Cherokee Nation which would include exclusive legislative, regulatory and adjudicatory authority over tribal citizens. The Cherokee Nation expressly reserved exclusive jurisdiction over intra-Cherokee matters, even with an eye toward allowing future federal courts to be seated inside the Cherokee Nation.

Article 13 states:

“The Cherokees also agree that a court or courts may be established by the United States in said Territory, with such jurisdiction and organized in such a manner as may be prescribed by law: *Provided*, That the judicial tribunals of the nation shall be allowed to retain exclusive jurisdiction in all civil and criminal cases arising within their country in which members of the nation, my nativity or adoption, shall be the only parties, or where the cause of action shall arise in the Cherokee Nation, except as otherwise provided in this treaty.”

Even as the Cherokee Nation consented to allow a federal court to be placed inside Cherokee Nation’s boundaries, the Cherokee Nation reserved exclusive jurisdiction over all intra-tribal matters and all causes of action arising in the Cherokee Nation. If the Cherokee Nation gave up no powers to a future federal court under active contemplation at the time the treaty was signed, Cherokee Nation could not have possibly ceded powers to an un contemplated future state that was never to be.

Oklahoma Tax Is Prohibited by Oklahoma Law

The disputed tax also violates Oklahoma law. For income tax purposes, the Oklahoma Administrative Code adopts the federal Indian country definition from 18 U.S.C. § 1151 and exempts resident tribal citizen income that is derived inside informal and formal reservations. This comports with multiple federal decisions where Oklahoma Tax Commission has been successfully challenged on tribal tax issues.

Oklahoma Administrative Code § 710:50-15-2 governs the “Application of the Oklahoma Indian Individual Income Tax to Native Americans.” This Oklahoma Code defines Indian country as follows:

“(1) “Indian Country” means and includes formal and informal reservations, dependent Indian communities, and Indian allotments, the Indian titles to which have no been extinguished, whether restricted or held in trust by the United States. [See: 18 U.S.C. § 1151]

Before and after *McGirt*, the Cherokee Nation boundaries have been asserted by the Cherokee Nation in the Cherokee constitution and laws, based on express treaty language. These boundaries have been acknowledged by Oklahoma for many purposes. Oklahoma has entered into countless compacts and agreements with the Cherokee Nation with the understanding that Cherokee Nation’s fourteen county jurisdiction constitutes Cherokee Nation’s territorial jurisdiction as established by treaty. These Cherokee Nations boundaries control, among other things, where Cherokee Nation can issue car tags (with or without a compact) and where Cherokee Nation can operate casinos from which Oklahoma derives state revenue from a percentage of Cherokee Nation business profits.

After the *McGirt* decision and subsequent rulings in lower Oklahoma courts and most recently in the Oklahoma Court of Criminal Appeals case *Oklahoma v. Hogner*, there remains no meaningful doubt that the boundaries of the Cherokee Nation remain intact. The Cherokee Nation is “Indian country” under 18 U.S.C § 1151(a) and under the Oklahoma Code. After *McGirt*, Oklahoma can no longer reasonably maintain that all Indian reservations in Oklahoma have been somehow disestablished. There is no legal authority to support the disestablishment of the Cherokee Nation boundaries.

The Oklahoma Code sets forth the requirements for the tribal exemption, consistent with federal caselaw on Indian country income taxation:

“(b) **Instances in which income is exempt.** The income of an enrolled member of a federally recognized Indian tribe shall be exempt from Oklahoma individual income tax when:

- (1) The member is living within “Indian Country” under the jurisdiction of the tribe to which the member belongs; or
- (2) The income is compensation paid to an active member of the Armed Forces of the United States, if the member was residing within his tribe’s “Indian Country” at the time of entering the Armed Forces of the United States, and the member has not elected to abandon such residence.”

Oklahoma’s Code also makes provisions for part-time residency inside “Indian Country” prorating the portion of the year when a person resided inside the tribe’s jurisdiction and rightfully imposing Oklahoma taxes for the portion of the year where the tribal citizen lived outside their tribe’s Indian country.

Your letter defines, interprets and communicates the tribal exemption very narrowly. You communicate extra requirements that do not exist in the Oklahoma Code. Your letter completely omits any reference to 18 U.S.C. 1151, or reservation boundaries, or “Indian country” or “living under the jurisdiction of the tribe.”

The Oklahoma Code does not require resident tribal citizens to prove they meet all three requirements set forth in your letter: “be a tribal member, live and work on Indian land to which the member belongs.” (emphasis added)

You are implying or suggesting that a tribal citizen must live AND work on “Indian land” – which has the common meaning in Oklahoma and in Indian country as being either (1) Indian restricted fee land or (2) Indian trust lands. You know that not all land inside of Indian country is “Indian land.”

The Oklahoma Code outlines several ways in which a tribal citizen can meet the tribal residency requirement. The tribal citizen can live inside their tribal Nation’s boundaries, **or** live on restricted Indian land, **or** live on Indian trust land.

To reinforce your narrow interpretation, your tax forms instruct resident tribal citizen to provide the following unnecessary documentation to prove that their home and their place of employment are both on “Indian land” inside Indian country. You instruct tribal citizens to submit:

“b. A copy of the trust deed, or other legal document, which de-scribes the real estate upon which you maintained your principal place of residence and which was an Indian allotment, restricted, or held in trust by the United States during the tax year. If your name does not appear on the deed, or other document, provide proof of residence on such property; and

c. A copy of the trust deed, or other legal document, which describes the real estate upon which you were employed or performed work or received income and which was held by the United States of America in trust for a tribal member or an Indian tribe or which was allotted or restricted Indian land during the tax year. Also a copy of employment or payroll records which show you are employed on that Indian country or an explanation of your work on Indian country.”⁵

I reside in a single-family home that I own in Tahlequah. It is common knowledge that all Tahlequah addresses are wholly inside the Cherokee Nation. In order to meet the requirements of the Oklahoma Code, it does not matter whether my house is located on “Indian land” or “non-Indian land” or on federal, tribal or state-owned land. What matters is that I reside inside the Cherokee Nation and my income is derived therein.

Oklahoma Tax is Federally Preempted

The disputed Oklahoma tax is preempted by federal law. The Oklahoma tax interferes with the federal purpose of supporting tribal sovereignty, particularly through capacity-building in the exercise of essential tribal governmental functions. As previously noted, both sources of disputed income come from commercial dealings where the Cherokee Nation or its citizens pay a Cherokee Nation citizen with pass-through federal monies from the Bureau of Indian Affairs. The contracts contained heavy federal reporting requirements and oversight and at all times during the work, all parties to the contracts were under federal superintendence and acting in furtherance of federal purposes.

Although states are categorically barred from taxing tribal governments and tribal citizens inside Indian country, federal preemption further strengthens the case against Oklahoma taxation in this instance. Even where non-Indians are involved, federal preemption can bar state taxes. See *White Mountain Apache Tribe v. Bracker*, 448 U.S. 136 (1980).

In *Bracker*, the United States Supreme Court found two “independent but interrelated” barriers to state regulatory authority inside Indian country. First, state authority may be preempted by

⁵ <https://www.ok.gov/tax/documents/511Pkt-19.pdf>

federal law. Second, state laws may unlawfully infringe on the “right of reservation Indians to make their own laws and be ruled by them.” Either tribal or state sovereignty may be independently sufficient to bar the state tax. Cherokee Nation’s treaty-guaranteed self-governance serves as a strong foundation to inform the interpretation of federal laws.

The disputed income is exempt from state taxation under federal, state and tribal law without the need to consider a federal preemption analysis. Federal preemption is presented here as one additional bar to state taxation, among many.

Cherokee Nation Retains Authority to Tax This Income to the Exclusion of Oklahoma

As between the Cherokee Nation and Oklahoma, Cherokee Nation retains exclusive authority to tax this income. Cherokee Nation treaties preserve Cherokee Nation’s inherent and exclusive sovereignty over intra-tribal matters that arise inside the Cherokee Nation.

Cherokee Nation has never consented to give away this treaty-protected power and no federal law deprives Cherokee Nation of this authority. Further, Cherokee Nation laws do not limit Cherokee Nation’s authority to tax this income.

At present, Cherokee Nation’s right to freely make sovereign tax decisions is unduly infringed upon by Oklahoma’s illegal occupation of the field. Cherokee Nation is placed in the practical and precarious situation of choosing between imposing “pile on” taxes upon its citizens or foregoing the ability to generate income tax revenue. Cherokee Nation is aware of Cherokee citizens, like me, under threat of Oklahoma penalties.

As a practical matter, Oklahoma hinders Cherokee Nation’s economic development prospects and Cherokee Nation’s ability to fund their own governmental services. Cherokee Nation, like Texas and Florida, may make the sovereign decision that Cherokee citizens should not be subject to income tax. That is a choice Cherokee Nation has the right to make for themselves. Right now, Oklahoma is effectively making it for them.

Although double and triple taxation does not, in and of itself, bar lawful tax authority, Oklahoma effectively operates to limit and impair the rights of the Cherokee Nation and its citizens in violation of treaty provisions. As a policy matter, Oklahoma also provides tax credits for taxes paid to another state but provides no credit for taxes paid to a tribal Nation inside Oklahoma.

I derived **no** income from any source inside the state of Oklahoma beyond the borders of the Cherokee Nation. All sources of income were derived from sources inside the Cherokee Nation or in another state.

Conclusion

Oklahoma lacks authority to tax the disputed income. I stand by my original filing and request that you accept the 2019 tax return as submitted. I also request you revisit and reform your communications and internal processes with respect to similarly situated resident tribal citizens.

Respectfully submitted,

Stacy L. Leeds

(submitted electronically to your online portal with duplicate hard copies to follow by U.S. mail)