

# STATE OF ALASKA

## Department of Labor and Workforce Development

OFFICE OF THE COMMISSIONER

**SARAH PALIN, GOVERNOR**

P.O. BOX 111149  
JUNEAU, ALASKA 99811-1149

PHONE: (907) 465-2700  
FAX: (907) 465-2784

April 8, 2009

The Honorable Jay Ramras, Chair  
House Judiciary Committee  
State Capitol, Room 120  
Juneau, AK 99801-1182

Dear Representative Ramras:

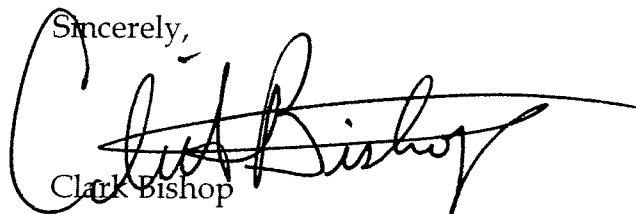
I respectfully request a hearing by the House Judiciary Committee of House Bill 213, "An Act relating to contributions, interest, penalties, and payments under the Alaska Employment Security and providing for an effective date".

This legislation is very important as it puts the state in federal compliance with the Federal Unemployment Tax Act. Alaska law must comply with the FUTA as a condition of being certified for receiving administrative grants totaling approximately \$20 million and for employers in the state to continue to receive their federal tax credit under 26 U.S. C. 3302. If Alaska was decertified, Alaska employers would lose approximately \$111 million in annual federal tax credit.

Alaska is a part of a nationwide Unemployment Insurance (UI) system and our state has agreed to operate our program in conformity with the Federal Unemployment Tax Act (FUTA). AS 23.20.080 stipulates that Alaska will cooperate and comply with federal law (26 U.S.C. 3304) and regulations for the administration of the UI Program. In order to be in compliance with FUTA, we must now cover services performed by employees of tribal entities and must give federally recognized tribes the choice to become reimbursable employers for the payment of UI taxes.

Thank you for your consideration of this important matter. Please contact me or my Legislation Liaison, Paula Scavera at 465-2700 if you would like to discuss this further.

Sincerely,



Clark Bishop  
Commissioner

Enclosures

**Sectional Analysis**  
**Alaska Department of Labor and Workforce Department**  
**Federal Unemployment Tax Act-Federally Recognized Tribes**  
**HB 213**  
**April 1, 2009**

Section 1: Provides legislative findings and intent for Alaska's compliance with the Consolidated Appropriations Act of 2001 (P.L. 106-544) and the Federal Unemployment Tax Act.

Section 2: Amends AS 23.20.277(b) to include federally recognized tribes in the way reimbursable employers are billed and how payments are made.

Section 3: Amends AS 23.20.277(e) to include federally recognized tribes in the provisions for determining liability as a reimbursing employer.

Section 4: Amends AS 23.20.277(f) to include federally recognized tribes in the provisions for determining when payments are due.

Section 5: Amends AS 23.20.277(g) to include federally recognized tribes in the provisions that prohibit reimbursing employers from making unemployment insurance deductions from employee wages.

Section 6: Amends AS 23.20.277(h) to improve the form and substance of the law. The term "organization" was changed to "employer".

Section 7: Amends AS 23.20.277(j) to include federally recognized tribes that elect the reimbursable method of payment in the bonding and security provisions provided under current law.

Section 8: Amends AS 23.20.277 (k) to provide the department with authority to terminate an employer's election to make payments in place of contributions if an employer is delinquent in making payments.

Section 9: Amends AS 23.20.277(l) to require that federally recognized tribes are liable for the full amount of regular benefits plus the full amount of extended benefits.

Section 10: Adds a new section AS 23.20.277(m) that prohibits the department from approving an election to be a reimbursable employer if, at the time of the election, the employer is delinquent in making payments.

Sections 11: Amends AS 23.20.278 to include federally recognized tribes in the way unemployment insurance benefits are financed.

Section 12: Amends AS 23.20.381(j) to include federally recognized tribes that operate an educational institution in the definition of an "educational service agency".

Section 13: Amends AS 23.20.520(10) to include federally recognized tribes in the definition of an "employing unit".

Section 14: Amends AS 23.20.520(14) to include institutions that are operated by a federally recognized tribe in the definition of an "institution of higher education".

Section 15: Adds new section AS 23.20.520(22) to provide a definition of "federally recognized tribe" that conforms with 25 U.S.C. 479a (Federally Recognized Tribe List Act of 1994) and the Federal Unemployment Tax Act.

Section 16: Amends AS 23.20.525(a)(14) to include services performed for federally recognized tribe in the definition of "employment".

Section 17: Amends AS 23.20.526(d)(3) to exclude services performed as part of an unemployment work-relief or work-training program assisted or financed by a federally recognized tribe. Adds a new section AS 23.20.526 (d)(10) to provide an exclusion for service performed by an individual in the exercise of duties as an officer of a federally recognized tribe.

Section 18: Permits the Revisor to change the title of AS 23.20.277.

Section 19: Provides an immediate effective date clause.

U.S. Department of Labor



Employment and Training Administration  
Region 6 San Francisco

1017 Street, Suite 1000  
San Francisco, CA 94108

Mr. Clark Bishop  
Commissioner  
Alaska Department of Labor & Workforce Development  
P.O. Box 21149  
Juneau, AK 99802-1149

Dear Commissioner Bishop:

By letter dated February 12, 2008, Atkinson to Bishop, we advised you of the need for the State of Alaska to enact conforming legislation arising from the passage of the Consolidated Appropriations Act, 2001. This legislation amended the Federal Unemployment Tax Act (FUTA) to change the treatment of services performed for federally recognized "Indian tribes." We have enclosed a copy of this letter which provides a complete discussion of the issues and remedy.

On February 26, 2008, you wrote to inform us of your agency's desire to be in full compliance with Federal law and regulation, and that you would work diligently to resolve the issue. Now that Alaska's state legislature is in session, we are writing to advise this continues to be an issue and to encourage you to pursue conforming legislation.

As our earlier letter informed, failure to enact the necessary legislation could, after an opportunity for a hearing and appeal, result in the loss of the full FUTA credit (5.4%) for all employers in the state, as well as the loss of Federal UC administrative grants. Therefore it is extremely important to pass this conforming legislation as soon as possible.

Please inform us of your specific plans to obtain legislation to ensure that Alaska's law conforms to the requirements of Federal UC law. If you have any questions concerning this issue, please contact your Regional Office's UC legislation specialist, Pat O'Neal, at 415-625-7926 or [oneal.pat@dol.gov](mailto:oneal.pat@dol.gov).

Sincerely,

Richard C. Tighe  
Regional Administrator

cc: Bill Kramer, Chief of Unemployment Insurance, via e-mail at [bill.kramer@alaska.gov](mailto:bill.kramer@alaska.gov)  
Enclosure

DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
OFFICE OF THE COMMISSIONER

Sarah Palin, Governor

P. O. Box 111149  
Juneau, AK 99811-1149

PHONE: (907) 465-2700  
FAX: (907) 465-2784

February 26, 2008

Ms. Cheryl Atkinson, Administrator  
Office of Workforce Security  
Employment and Training Administration  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

Dear Ms. Atkinson:

I am in receipt of your letter dated February 12, 2008 and would like to take this opportunity to thank you for bringing to my attention the matter regarding unemployment compensation services for Alaska's Native entities.

Alaska's legislative session is limited to 90 days, January 15 through April 13, 2008. Since the deadline for personal legislation for the current session has passed, the Department will be pursuing the required statutory changes during the 2009 legislative session.

I would like to point out that Alaska is currently meeting some of the federal requirements.

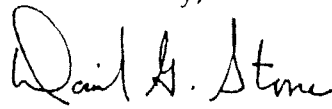
- Alaska has always required that services performed for tribal entities be covered for unemployment insurance purposes
- Alaska Department of Labor and Workforce Development currently reports tribal delinquencies to the Internal Revenue Service on a quarterly basis.
- Alaska has not paid any extended benefits since 2005, and will work to ensure tribal entities are billed 100 percent of any future extended benefits.

Alaska law currently does not give tribes the option of choosing the reimbursable method of payment as our law limits the option to specific non-profit and government entities. The Department suspects, as was the case in 2002, tribal entities currently reporting may actually pay less in contributions than would be billed for reimbursement. The economic incentives will likely argue powerfully for tribes to remain as taxable employers.

Ms. Cheryl Atkinson, Administrator  
February 26, 2008  
Page 2

It is the State of Alaska's desire to be in full compliance with Federal law and regulation, and we will work diligently to resolve this issue. If you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

 for:

Clark Bishop  
Commissioner

cc: Pat O'Neil, Office of Systems Performance, Workforce Security  
Region 6, Legislation and Appeals

U.S. Department of Labor

U.S. Department of Labor  
1000 Pennsylvania Avenue, N.W.  
Washington, D.C. 20540

FEB 12 2006

Mr. Click Bishop  
Commissioner  
Alaska Department of Labor & Workforce Development  
P.O. Box 21149  
Juneau, AK 99802-1149

Dear Commissioner Bishop:

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Date:	

I am writing to remind you of the need for Alaska to amend its state unemployment compensation (UC) law to provide that services for Alaska's Native entities are covered under your state law and that these entities are offered the reimbursement option. A more detailed description of the issue follows.

The Consolidated Appropriations Act, 2001 (CAA, Public Law 106-544) amended the Federal Unemployment Tax Act (FUTA) to change the treatment of services performed for federally recognized "Indian tribes." For purposes of these amendments, "any Alaska Native village or regional or village corporation as defined in or established pursuant to the Alaska Native Claims Settlement Act . . ." is included in the definition of "Indian Tribe." (See Section 3306(u), FUTA, as amended, which refers to the definition of "Indian tribe" in Section 4(e) of the Indian Self-Determination and Education Assistance Act.)

For purposes of your state's UC laws, these amendments mean that:

- Services performed in the employ of Alaska Native entities are, with specified exceptions, required to be covered under state UC laws; and
- Alaska Native entities must be offered the opportunity to reimburse the state unemployment fund for UC attributable under state law to such services in lieu of making contributions.

I also note that, although no change was required to state law, these amendments also resulted in states no longer being eligible for the Federal share of extended benefit payments based on services performed in the employ of Alaskan Native entities.

A complete explanation of these Federal law amendments is found in Unemployment Insurance Program Letter No. 14-01, (69 Fed. Reg. 16965, March 31, 2004.) In brief, Section 3304(a)(6)(A), FUTA, requires, as a condition for employers in a state to receive credit against the Federal unemployment tax, that state law provide that UC be payable on the basis of certain services. These services are described in Section 3309(a)(1), FUTA, which in turn references Section 3306(c)(7), FUTA, which now includes services

performed for federally recognized Indian tribes, including Alaska Native entities. Thus, UC must be payable based on these services.

Regarding reimbursements, Section 3304(a)(6)(B), FUTA, requires that state law provide for funding the benefit costs of UC based on these services through "payments (in lieu of contributions)," commonly called "reimbursements." As a result of the CAA amendments, Alaska Native entities must now be offered the reimbursement option. Please note that the reimbursement option may only be offered for services performed "in the employ of" an Alaskan Native entity. It does not apply to services performed for a private entity in native villages or for individuals or for private businesses owned by members of an Alaskan Native entity.

We had been holding these issues in abeyance as a result of Section 805 of Public Law 107-206 enacted in 2002. That section prohibited the Department from using appropriated funds to pursue the CAA amendments as they related to Alaska Native entities. Since that prohibition has expired, there is no longer a basis for holding this matter in abeyance. Failure to enact the necessary legislation could, after an opportunity for a hearing and appeal, result in the loss of the full FUTA credit (5.4%) for all employers in the state, as well as the loss of Federal UC administrative grants.

Please inform me of your plans to obtain legislation to ensure that Alaska's law conforms to the requirements of Federal UC law. Please provide a written response within thirty days of your receipt of this letter and provide a copy to your Regional Office. If you have any questions concerning this issue, please contact your Regional Office's legislative liaison, Pat O'Neal, at 415-625-7926 or [oneal.pat@dol.gov](mailto:oneal.pat@dol.gov).

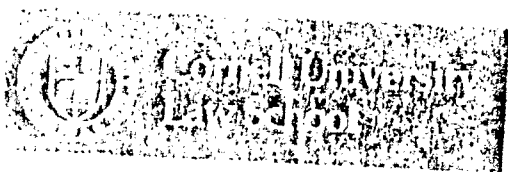
Sincerely,

*Cheryl Atkinson*

Cheryl Atkinson  
Administrator,  
Office of Workforce Security

cc: Richard C. Trigg  
Regional Administrator  
San Francisco





State Law Coverage of Services  
performed for Nonprofit Organizations

LII / Legal Information Institute

## U.S. Code collection

TITLE 26 > Subtitle C > CHAPTER 23 > § 3309

### § 3309. State law coverage of services performed for nonprofit organizations or governmental entities

#### (a) State law requirements

For purposes of section 3304 (a) (6)—

(1) except as otherwise provided in subsections (b) and (c), the services to which this paragraph applies are—

(A) service excluded from the term “employment” solely by reason of paragraph (8) of section 3306 (c), and

(B) service excluded from the term “employment” solely by reason of paragraph (7) of section 3306 (c); and

(2) the State law shall provide that a governmental entity, including an Indian tribe, or any other organization (or group of governmental entities or other organizations) which, but for the requirements of this paragraph, would be liable for contributions with respect to service to which paragraph (1) applies may elect, for such minimum period and at such time as may be provided by State law, to pay (in lieu of such contributions) into the State unemployment fund amounts equal to the amounts of compensation attributable under the State law to such service. The State law may provide safeguards to ensure that governmental entities or other organizations so electing will make the payments required under such elections.

**(b) Section not to apply to certain service**

This section shall not apply to service performed—

**(1)** in the employ of

**(A)** a church or convention or association of churches,

**(B)** an organization which is operated primarily for religious purposes and which is operated, supervised, controlled, or principally supported by a church or convention or association of churches, or

**(C)** an elementary or secondary school which is operated primarily for religious purposes, which is described in section 501 (c)(3), and which is exempt from tax under section 501 (a);

**(2)** by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order;

**(3)** in the employ of a governmental entity referred to in paragraph (7) of section 3306 (c), if such service is performed by an individual in the exercise of his duties—

**(A)** as an elected official;

**(B)** as a member of a legislative body, or a member of the judiciary, of a State or political subdivision thereof, or of an Indian tribe;

**(C)** as a member of the State National Guard or Air National Guard;

**(D)** as an employee serving on a temporary basis in case of fire, storm, snow, earthquake, flood, or similar emergency;

**(E)** in a position which, under or pursuant to the State or tribal law, is designated as

**(i)** a major nontenured policymaking or advisory position, or

**(ii)** a policymaking or advisory position the performance of the duties of which ordinarily does

not require more than 8 hours per week; or

(F) as an election official or election worker if the amount of remuneration received by the individual during the calendar year for services as an election official or election worker is less than \$1,000;

(4) in a facility conducted for the purpose of carrying out a program of—

(A) rehabilitation for individuals whose earning capacity is impaired by age or physical or mental deficiency or injury, or

(B) providing remunerative work for individuals who because of their impaired physical or mental capacity cannot be readily absorbed in the competitive labor market,

by an individual receiving such rehabilitation or remunerative work;

(5) as part of an unemployment work-relief or work-training program assisted or financed in whole or in part by any Federal agency or an agency of a State or political subdivision thereof or of an Indian tribe, by an individual receiving such work relief or work training; and

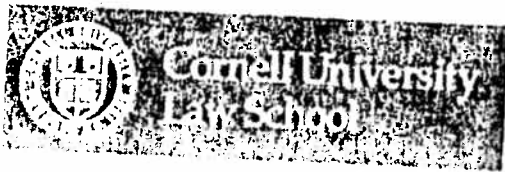
(6) by an inmate of a custodial or penal institution.

**(c) Nonprofit organizations must employ 4 or more**

This section shall not apply to service performed during any calendar year in the employ of any organization unless on each of some 20 days during such calendar year or the preceding calendar year, each day being in a different calendar week, the total number of individuals who were employed by such organization in employment (determined without regard to section 3306 (c)(8) and by excluding service to which this section does not apply by reason of subsection (b)) for some portion of the day (whether or not at the same moment of time) was 4 or more.

**(d) Election by Indian tribe**

The State law shall provide that an Indian tribe may make contributions for employment as if the employment is within the meaning of section 3306 or make payments in lieu of contributions under this section, and shall provide that an Indian tribe may make separate elections for itself and each subdivision, subsidiary, or business enterprise wholly owned by such Indian tribe. State law may require a tribe to post a payment bond or take other reasonable measures to assure the making of payments in lieu of contributions under this section. Notwithstanding the requirements of section 3306 (a)(6), if, within 90 days of having received a notice of delinquency, a tribe fails to make contributions, payments in lieu of contributions, or payment of penalties or interest (at amounts or rates comparable to those applied to all other employers covered under the State law) assessed with respect to such failure, or if the tribe fails to post a required payment bond, then service for the tribe shall not be excepted from employment under section 3306 (c)(7) until any such failure is corrected. This subsection shall apply to an Indian tribe within the meaning of section 4(e) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450b (e)).



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## U.S. Code collection

TITLE 26 > Subtitle C > CHAPTER 23 > § 3306

### § 3306. Definitions

#### (a) Employer

this chapter—

For purposes of

#### (1) In general

The term “employer” means, with respect to any calendar year, any person who—

(A) during any calendar quarter in the calendar year or the preceding calendar year paid wages of \$1,500 or more, or

(B) on each of some 20 days during the calendar year or during the preceding calendar year, each day being in a different calendar week, employed at least one individual in employment for some portion of the day.

For purposes of this paragraph, there shall not be taken into account any wages paid to, or employment of, an employee performing domestic services referred to in paragraph (3).

#### (2) Agricultural labor

In the case of agricultural labor, the term “employer” means, with respect to any calendar year, any person who—

(A) during any calendar quarter in the calendar year or the preceding calendar year paid wages of \$20,000 or more for agricultural labor, or

(B) on each of some 20 days during the calendar year

or during the preceding calendar year, each day being in a different calendar week, employed at least 10 individuals in employment in agricultural labor for some portion of the day.

### **(3) Domestic service**

In the case of domestic service in a private home, local college club, or local chapter of a college fraternity or sorority, the term "employer" means, with respect to any calendar year, any person who during any calendar quarter in the calendar year or the preceding calendar year paid wages in cash of \$1,000 or more for such service.

### **(4) Special rule**

A person treated as an employer under paragraph (3) shall not be treated as an employer with respect to wages paid for any service other than domestic service referred to in paragraph (3) unless such person is treated as an employer under paragraph (1) or (2) with respect to such other service.

## **(b) Wages**

For purposes of this chapter, the term "wages" means all remuneration for employment, including the cash value of all remuneration (including benefits) paid in any medium other than cash; except that such term shall not include—

**(1)** that part of the remuneration which, after remuneration (other than remuneration referred to in the succeeding paragraphs of this subsection) equal to \$7,000 with respect to employment has been paid to an individual by an employer during any calendar year, is paid to such individual by such employer during such calendar year. If an employer (hereinafter referred to as successor employer) during any calendar year acquires substantially all the property used in a trade or business of another employer (hereinafter referred to as a predecessor), or used in a separate unit of a trade or business of a predecessor, and immediately after the acquisition employs in his trade or business an individual who immediately prior to the acquisition was employed in the trade or business of such predecessor, then, for the purpose

of determining whether the successor employer has paid remuneration (other than remuneration referred to in the succeeding paragraphs of this subsection) with respect to employment equal to \$7,000 to such individual during such calendar year, any remuneration (other than remuneration referred to in the succeeding paragraphs of this subsection) with respect to employment paid (or considered under this paragraph as having been paid) to such individual by such predecessor during such calendar year and prior to such acquisition shall be considered as having been paid by such successor employer;

**(2)** the amount of any payment (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment) made to, or on behalf of, an employee or any of his dependents under a plan or system established by an employer which makes provision for his employees generally (or for his employees generally and their dependents) or for a class or classes of his employees (or for a class or classes of his employees and their dependents), on account of—

**(A)** sickness or accident disability (but, in the case of payments made to an employee or any of his dependents, this subparagraph shall exclude from the term "wages" only payments which are received under a workmen's compensation law), or

**(B)** medical or hospitalization expenses in connection with sickness or accident disability, or

**(C)** death;

**[(3)]** Repealed. Pub. L. 98-21, title III, § 324(b)(3)(B), Apr. 20, 1983, 97 Stat. 124]

**(4)** any payment on account of sickness or accident disability, or medical or hospitalization expenses in connection with sickness or accident disability, made by an employer to, or on behalf of, an employee after the expiration of 6 calendar months following the last calendar month in which the employee worked for such employer;

**(5)** any payment made to, or on behalf of, an employee or his beneficiary—

- (A) from or to a trust described in section 401 (a) which is exempt from tax under section 501 (a) at the time of such payment unless such payment is made to an employee of the trust as remuneration for services rendered as such employee and not as a beneficiary of the trust, or
  - (B) under or to an annuity plan which, at the time of such payment, is a plan described in section 403 (a),
  - (C) under a simplified employee pension (as defined in section 408 (k)(1)), other than any contributions described in section 408 (k)(6),
  - (D) under or to an annuity contract described in section 403 (b), other than a payment for the purchase of such contract which is made by reason of a salary reduction agreement (whether evidenced by a written instrument or otherwise),
  - (E) under or to an exempt governmental deferred compensation plan (as defined in section 3121 (v)(3)),
  - (F) to supplement pension benefits under a plan or trust described in any of the foregoing provisions of this paragraph to take into account some portion or all of the increase in the cost of living (as determined by the Secretary of Labor) since retirement but only if such supplemental payments are under a plan which is treated as a welfare plan under section 3(2)(B)(ii) of the Employee Retirement Income Security Act of 1974; [1]
  - (G) under a cafeteria plan (within the meaning of section 125) if such payment would not be treated as wages without regard to such plan and it is reasonable to believe that (if section 125 applied for purposes of this section) section 125 would not treat any wages as constructively received, or
  - (H) under an arrangement to which section 408 (p) applies, other than any elective contributions under paragraph (2)(A)(i) thereof, [2]
- (6) the payment by an employer (without deduction from the remuneration of the employee) —



- (A)** of the tax imposed upon an employee under section 3101, or
  - (B)** of any payment required from an employee under a State unemployment compensation law,
- with respect to remuneration paid to an employee for domestic service in a private home of the employer or for agricultural labor;
- (7)** remuneration paid in any medium other than cash to an employee for service not in the course of the employer's trade or business;
  - [(8)** Repealed. Pub. L. 98-21, title III, § 324(b)(3)(B), Apr. 20, 1983, 97 Stat. 124]
  - (9)** remuneration paid to or on behalf of an employee if (and to the extent that) at the time of the payment of such remuneration it is reasonable to believe that a corresponding deduction is allowable under section 217 (determined without regard to section 274 (n));
  - (10)** any payment or series of payments by an employer to an employee or any of his dependents which is paid—
    - (A)** upon or after the termination of an employee's employment relationship because of
      - (i)** death, or
      - (ii)** retirement for disability, and
    - (B)** under a plan established by the employer which makes provision for his employees generally or a class or classes of his employees (or for such employees or class or classes of employees and their dependents),

other than any such payment or series of payments which would have been paid if the employee's employment relationship had not been so terminated;

  - (11)** remuneration for agricultural labor paid in any medium other than cash;
  - (12)** any contribution, payment, or service, provided by an employer which may be excluded from the gross income of

an employee, his spouse, or his dependents, under the provisions of section 120 (relating to amounts received under qualified group legal services plans);

(13) any payment made, or benefit furnished, to or for the benefit of an employee if at the time of such payment or such furnishing it is reasonable to believe that the employee will be able to exclude such payment or benefit from income under section 127, 129, 134 (b)(4), or 134 (b)(5);

(14) the value of any meals or lodging furnished by or on behalf of the employer if at the time of such furnishing it is reasonable to believe that the employee will be able to exclude such items from income under section 119;

(15) any payment made by an employer to a survivor or the estate of a former employee after the calendar year in which such employee died;

(16) any benefit provided to or on behalf of an employee if at the time such benefit is provided it is reasonable to believe that the employee will be able to exclude such benefit from income under section 74 (c), 108 (f)(4), 117, or 132;

(17) any payment made to or for the benefit of an employee if at the time of such payment it is reasonable to believe that the employee will be able to exclude such payment from income under section 106 (b);

(18) any payment made to or for the benefit of an employee if at the time of such payment it is reasonable to believe that the employee will be able to exclude such payment from income under section 106 (d); or

(19) remuneration on account of—

(A) a transfer of a share of stock to any individual pursuant to an exercise of an incentive stock option (as defined in section 422 (b)) or under an employee stock purchase plan (as defined in section 423 (b)), or

(B) any disposition by the individual of such stock.

Except as otherwise provided in regulations prescribed by the Secretary, any third party which makes a payment included in wages solely by reason of the parenthetical matter contained in subparagraph (A) of paragraph (2) shall be

treated for purposes of this chapter and chapter 22 as the employer with respect to such wages. Nothing in the regulations prescribed for purposes of chapter 24 (relating to income tax withholding) which provides an exclusion from "wages" as used in such chapter shall be construed to require a similar exclusion from "wages" in the regulations prescribed for purposes of this chapter.

### **(c) Employment**

For purposes of this chapter, the term "employment" means any service performed prior to 1955, which was employment for purposes of subchapter C of chapter 9 of the Internal Revenue Code of 1939 under the law applicable to the period in which such service was performed, and

**(A)** any service, of whatever nature, performed after 1954 by an employee for the person employing him, irrespective of the citizenship or residence of either,

**(i)** within the United States, or

**(ii)** on or in connection with an American vessel or American aircraft under a contract of service which is entered into within the United States or during the performance of which and while the employee is employed on the vessel or aircraft it touches at a port in the United States, if the employee is employed on and in connection with such vessel or aircraft when outside the United States, and

**(B)** any service, of whatever nature, performed after 1971 outside the United States (except in a contiguous country with which the United States has an agreement relating to unemployment compensation) by a citizen of the United States as an employee of an American employer (as defined in subsection (j)(3)), except—

**(1)** agricultural labor (as defined in subsection (k)) unless—

**(A)** such labor is performed for a person who—

**(i)** during any calendar quarter in the calendar year or the preceding calendar year paid remuneration in cash of \$20,000 or more to individuals employed in agricultural labor (including labor performed by an

alien referred to in subparagraph (B)), or

(ii) on each of some 20 days during the calendar year or the preceding calendar year, each day being in a different calendar week, employed in agricultural labor (including labor performed by an alien referred to in subparagraph (B)) for some portion of the day (whether or not at the same moment of time) 10 or more individuals; and

(B) such labor is not agricultural labor performed by an individual who is an alien admitted to the United States to perform agricultural labor pursuant to sections 214(c) and 101(a)(15)(H) of the Immigration and Nationality Act;

(2) domestic service in a private home, local college club, or local chapter of a college fraternity or sorority unless performed for a person who paid cash remuneration of \$1,000 or more to individuals employed in such domestic service in any calendar quarter in the calendar year or the preceding calendar year;

(3) service not in the course of the employer's trade or business performed in any calendar quarter by an employee, unless the cash remuneration paid for such service is \$50 or more and such service is performed by an individual who is regularly employed by such employer to perform such service. For purposes of this paragraph, an individual shall be deemed to be regularly employed by an employer during a calendar quarter only if—

(A) on each of some 24 days during such quarter such individual performs for such employer for some portion of the day service not in the course of the employer's trade or business, or

(B) such individual was regularly employed (as determined under subparagraph (A)) by such employer in the performance of such service during the preceding calendar quarter;

(4) service performed on or in connection with a vessel or aircraft not an American vessel or American aircraft, if the

employee is employed on and in connection with such vessel or aircraft when outside the United States;

**(5)** service performed by an individual in the employ of his son, daughter, or spouse, and service performed by a child under the age of 21 in the employ of his father or mother;

**(6)** service performed in the employ of the United States Government or of an instrumentality of the United States which is—

**(A)** wholly or partially owned by the United States, or

**(B)** exempt from the tax imposed by section 3301 by virtue of any provision of law which specifically refers to such section (or the corresponding section of prior law) in granting such exemption;

**(7)** service performed in the employ of a State, or any political subdivision thereof, or in the employ of an Indian tribe, or any instrumentality of any one or more of the foregoing which is wholly owned by one or more States or political subdivisions or Indian tribes; and any service performed in the employ of any instrumentality of one or more States or political subdivisions to the extent that the instrumentality is, with respect to such service, immune under the Constitution of the United States from the tax imposed by section 3301;

**(8)** service performed in the employ of a religious, charitable, educational, or other organization described in section 501 (c)(3) which is exempt from income tax under section 501 (a);

**(9)** service performed by an individual as an employee or employee representative as defined in section 1 of the Railroad Unemployment Insurance Act (45 U.S.C. 351);

**(10)**

**(A)** service performed in any calendar quarter in the employ of any organization exempt from income tax under section 501 (a) (other than an organization described in section 401 (a)) or under section 521, if the remuneration for such service is less than \$50, or

**(B)** service performed in the employ of a school,

college, or university, if such service is performed

(i) by a student who is enrolled and is regularly attending classes at such school, college, or university, or

(ii) by the spouse of such a student, if such spouse is advised, at the time such spouse commences to perform such service, that

(I) the employment of such spouse to perform such service is provided under a program to provide financial assistance to such student by such school, college, or university, and

(II) such employment will not be covered by any program of unemployment insurance, or

(C) service performed by an individual who is enrolled at a nonprofit or public educational institution which normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on as a student in a full-time program, taken for credit at such institution, which combines academic instruction with work experience, if such service is an integral part of such program, and such institution has so certified to the employer, except that this subparagraph shall not apply to service performed in a program established for or on behalf of an employer or group of employers, or

(D) service performed in the employ of a hospital, if such service is performed by a patient of such hospital;

(11) service performed in the employ of a foreign government (including service as a consular or other officer or employee or a nondiplomatic representative);

(12) service performed in the employ of an instrumentality wholly owned by a foreign government—

(A) if the service is of a character similar to that performed in foreign countries by employees of the United States Government or of an instrumentality

thereof; and

**(B)** if the Secretary of State shall certify to the Secretary of the Treasury that the foreign government, with respect to whose instrumentality exemption is claimed, grants an equivalent exemption with respect to similar service performed in the foreign country by employees of the United States Government and of instrumentalities thereof;

**(13)** service performed as a student nurse in the employ of a hospital or a nurses' training school by an individual who is enrolled and is regularly attending classes in a nurses' training school chartered or approved pursuant to State law; and service performed as an intern in the employ of a hospital by an individual who has completed a 4 years' course in a medical school chartered or approved pursuant to State law;

**(14)** service performed by an individual for a person as an insurance agent or as an insurance solicitor, if all such service performed by such individual for such person is performed for remuneration solely by way of commission;

**(15)**

**(A)** service performed by an individual under the age of 18 in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution;

**(B)** service performed by an individual in, and at the time of, the sale of newspapers or magazines to ultimate consumers, under an arrangement under which the newspapers or magazines are to be sold by him at a fixed price, his compensation being based on the retention of the excess of such price over the amount at which the newspapers or magazines are charged to him, whether or not he is guaranteed a minimum amount of compensation for such service, or is entitled to be credited with the unsold newspapers or magazines turned back;

**(16)** service performed in the employ of an international organization;

**(17)** service performed by an individual in (or as an officer or member of the crew of a vessel while it is engaged in) the catching, taking, harvesting, cultivating, or farming of any kind of fish, shellfish, crustacea, sponges, seaweeds, or other aquatic forms of animal and vegetable life (including service performed by any such individual as an ordinary incident to any such activity), except—

**(A)** service performed in connection with the catching or taking of salmon or halibut, for commercial purposes, and

**(B)** service performed on or in connection with a vessel of more than 10 net tons (determined in the manner provided for determining the register tonnage of merchant vessels under the laws of the United States);

**(18)** service described in section 3121 (b)(20);

**(19)** Service <sup>[3]</sup> which is performed by a nonresident alien individual for the period he is temporarily present in the United States as a nonimmigrant under subparagraph (F), (J), (M), or (Q) of section 101(a)(15) of the Immigration and Nationality Act, as amended (8 U.S.C. 1101 (a)(15)(F), (J), (M), or (Q)), and which is performed to carry out the purpose specified in subparagraph (F), (J), (M), or (Q), as the case may be;

**(20)** service performed by a full time student (as defined in subsection (q)) in the employ of an organized camp—

**(A)** if such camp—

**(i)** did not operate for more than 7 months in the calendar year and did not operate for more than 7 months in the preceding calendar year, or

**(ii)** had average gross receipts for any 6 months in the preceding calendar year which were not more than 33 1/3 percent of its average gross receipts for the other 6 months in the preceding calendar year; and

**(B)** if such full time student performed services in the employ of such camp for less than 13 calendar weeks in such calendar year; or



**(21)** service performed by a person committed to a penal institution.

**(d) Included and excluded service**

For purposes of this chapter, if the services performed during one-half or more of any pay period by an employee for the person employing him constitute employment, all the services of such employee for such period shall be deemed to be employment; but if the services performed during more than one-half of any such pay period by an employee for the person employing him do not constitute employment, then none of the services of such employee for such period shall be deemed to be employment. As used in this subsection, the term "pay period" means a period (of not more than 31 consecutive days) for which a payment of remuneration is ordinarily made to the employee by the person employing him. This subsection shall not be applicable with respect to services performed in a pay period by an employee for the person employing him, where any of such service is excepted by subsection (c)(9).

**(e) State agency**

For purposes of this chapter, the term "State agency" means any State officer, board, or other authority, designated under a State law to administer the unemployment fund in such State.

**(f) Unemployment fund**

For purposes of this chapter, the term "unemployment fund" means a special fund, established under a State law and administered by a State agency, for the payment of compensation. Any sums standing to the account of the State agency in the Unemployment Trust Fund established by section 904 of the Social Security Act, as amended (42 U.S.C. 1104), shall be deemed to be a part of the unemployment fund of the State, and no sums paid out of the Unemployment Trust Fund to such State agency shall cease to be a part of the unemployment fund of the State until expended by such State agency. An unemployment fund shall be deemed to be maintained during a taxable year only if throughout such year, or such portion of the year as the unemployment fund was in

existence, no part of the moneys of such fund was expended for any purpose other than the payment of compensation (exclusive of expenses of administration) and for refunds of sums erroneously paid into such fund and refunds paid in accordance with the provisions of section 3305 (b); except that—

- (1) an amount equal to the amount of employee payments into the unemployment fund of a State may be used in the payment of cash benefits to individuals with respect to their disability, exclusive of expenses of administration;
- (2) the amounts specified by section 903(c)(2) or 903(d)(4) of the Social Security Act may, subject to the conditions prescribed in such section, be used for expenses incurred by the State for administration of its unemployment compensation law and public employment offices,<sup>[4]</sup>
- (3) nothing in this subsection shall be construed to prohibit deducting any amount from unemployment compensation otherwise payable to an individual and using the amount so deducted to pay for health insurance, or the withholding of Federal, State, or local individual income tax, if the individual elected to have such deduction made and such deduction was made under a program approved by the Secretary of Labor;
- (4) amounts may be deducted from unemployment benefits and used to repay overpayments as provided in section 303 (g) of the Social Security Act;
- (5) <sup>[5]</sup> amounts may be withdrawn for the payment of short-time compensation under a plan approved by the Secretary of Labor; and
- (5) <sup>[5]</sup> amounts may be withdrawn for the payment of allowances under a self-employment assistance program (as defined in subsection (t)).

### **(g) Contributions**

For purposes of this chapter, the term "contributions" means payments required by a State law to be made into an unemployment fund by any person on account of having individuals in his employ, to the extent that such payments are made by him without being deducted or deductible from the

remuneration of individuals in his employ.

**(h) Compensation**

For purposes of this chapter, the term "compensation" means cash benefits payable to individuals with respect to their unemployment.

**(i) Employee**

For purposes of this chapter, the term "employee" has the meaning assigned to such term by section 3121 (d), except that paragraph (4) and subparagraphs (B) and (C) of paragraph (3) shall not apply.

**(j) State, United States, and American employer**

For purposes of this chapter—

**(1) State**

The term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, and the Virgin Islands.

**(2) United States**

The term "United States" when used in a geographical sense includes the States, the District of Columbia, the Commonwealth of Puerto Rico, and the Virgin Islands.

**(3) American employer**

The term "American employer" means a person who is—

- (A)** an individual who is a resident of the United States,
- (B)** a partnership, if two-thirds or more of the partners are residents of the United States,
- (C)** a trust, if all of the trustees are residents of the United States, or
- (D)** a corporation organized under the laws of the United States or of any State.

An individual who is a citizen of the Commonwealth of Puerto Rico or the Virgin Islands (but not otherwise a citizen of the United States) shall be considered, for purposes of this

section, as a citizen of the United States.

**(k) Agricultural labor**

For purposes of this chapter, the term "agricultural labor" has the meaning assigned to such term by subsection (g) of section 3121, except that for purposes of this chapter subparagraph (B) of paragraph (4) of such subsection (g) shall be treated as reading:

"(B) in the employ of a group of operators of farms (or a cooperative organization of which such operators are members) in the performance of service described in subparagraph (A), but only if such operators produced more than one-half of the commodity with respect to which such service is performed;"

**[(I) Repealed. Sept. 1, 1954, ch. 1212, § 4(c), 68 Stat. 1135]**

**(m) American vessel and aircraft**

For purposes of this chapter, the term "American vessel" means any vessel documented or numbered under the laws of the United States; and includes any vessel which is neither documented or numbered under the laws of the United States nor documented under the laws of any foreign country, if its crew is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any State; and the term "American aircraft" means an aircraft registered under the laws of the United States.

**(n) Vessels operated by general agents of United States**

Notwithstanding the provisions of subsection (c)(6), service performed by officers and members of the crew of a vessel which would otherwise be included as employment under subsection (c) shall not be excluded by reason of the fact that it is performed on or in connection with an American vessel—

**(1)** owned by or bareboat chartered to the United States and

**(2)** whose business is conducted by a general agent of the Secretary of Commerce.

For purposes of this chapter, each such general agent shall be considered a legal entity in his capacity as such general agent, separate and distinct from his identity as a person employing individuals on his own account, and the officers and members of the crew of such an American vessel whose business is conducted by a general agent of the Secretary of Commerce shall be deemed to be performing services for such general agent rather than the United States. Each such general agent who in his capacity as such is an employer within the meaning of subsection (a) shall be subject to all the requirements imposed upon an employer under this chapter with respect to service which constitutes employment by reason of this subsection.

**(o) Special rule in case of certain agricultural workers**  
**(1) Crew leaders who are registered or provide specialized agricultural labor**

For purposes of this chapter, any individual who is a member of a crew furnished by a crew leader to perform agricultural labor for any other person shall be treated as an employee of such crew leader—

**(A) if—**

**(i)** such crew leader holds a valid certificate of registration under the Migrant and Seasonal Agricultural Worker Protection Act; or

**(ii)** substantially all the members of such crew operate or maintain tractors, mechanized harvesting or crop-dusting equipment, or any other mechanized equipment, which is provided by such crew leader; and

**(B)** if such individual is not an employee of such other person within the meaning of subsection (i).

**(2) Other crew leaders**

For purposes of this chapter, in the case of any individual who is furnished by a crew leader to perform agricultural labor for any other person and who is not treated as an employee of such crew leader under paragraph (1)—

**(A)** such other person and not the crew leader shall be

treated as the employer of such individual; and

(B) such other person shall be treated as having paid cash remuneration to such individual in an amount equal to the amount of cash remuneration paid to such individual by the crew leader (either on his behalf or on behalf of such other person) for the agricultural labor performed for such other person.

**(3) Crew leader**

For purposes of this subsection, the term "crew leader" means an individual who—

(A) furnishes individuals to perform agricultural labor for any other person,

(B) pays (either on his behalf or on behalf of such other person) the individuals so furnished by him for the agricultural labor performed by them, and

(C) has not entered into a written agreement with such other person under which such individual is designated as an employee of such other person.

**(p) Concurrent employment by two or more employers**

For purposes of sections 3301, 3302, and 3306 (b)(1), if two or more related corporations concurrently employ the same individual and compensate such individual through a common paymaster which is one of such corporations, each such corporation shall be considered to have paid as remuneration to such individual only the amounts actually disbursed by it to such individual and shall not be considered to have paid as remuneration to such individual amounts actually disbursed to such individual by another of such corporations.

**(q) Full time student**

For purposes of subsection (c)(20), an individual shall be treated as a full time student for any period—

(1) during which the individual is enrolled as a full time student at an educational institution, or

(2) which is between academic years or terms if—

this chapter.

**(C) Nonqualified deferred compensation plan**

For purposes of this paragraph, the term "nonqualified deferred compensation plan" means any plan or other arrangement for deferral of compensation other than a plan described in subsection (b)(5).

**(s) Tips treated as wages**

For purposes of this chapter, the term "wages" includes tips which are—

- (1) received while performing services which constitute employment, and
- (2) included in a written statement furnished to the employer pursuant to section 6053 (a).

**(t) Self-employment assistance program**

For the purposes of this chapter, the term "self-employment assistance program" means a program under which—

- (1) individuals who meet the requirements described in paragraph (3) are eligible to receive an allowance in lieu of regular unemployment compensation under the State law for the purpose of assisting such individuals in establishing a business and becoming self-employed;
- (2) the allowance payable to individuals pursuant to paragraph (1) is payable in the same amount, at the same interval, on the same terms, and subject to the same conditions, as regular unemployment compensation under the State law, except that—
  - (A) State requirements relating to availability for work, active search for work, and refusal to accept work are not applicable to such individuals;
  - (B) State requirements relating to disqualifying income are not applicable to income earned from self-employment by such individuals; and
  - (C) such individuals are considered to be unemployed for the purposes of Federal and State laws applicable to

unemployment compensation,

as long as such individuals meet the requirements applicable under this subsection;

**(3)** individuals may receive the allowance described in paragraph (1) if such individuals—

**(A)** are eligible to receive regular unemployment compensation under the State law, or would be eligible to receive such compensation except for the requirements described in subparagraph (A) or (B) of paragraph (2);

**(B)** are identified pursuant to a State worker profiling system as individuals likely to exhaust regular unemployment compensation; and

**(C)** are participating in self-employment assistance activities which—

**(i)** include entrepreneurial training, business counseling, and technical assistance; and

**(ii)** are approved by the State agency; and

**(D)** are actively engaged on a full-time basis in activities (which may include training) relating to the establishment of a business and becoming self-employed;

**(4)** the aggregate number of individuals receiving the allowance under the program does not at any time exceed 5 percent of the number of individuals receiving regular unemployment compensation under the State law at such time;

**(5)** the program does not result in any cost to the Unemployment Trust Fund (established by section 904(a) of the Social Security Act) in excess of the cost that would be incurred by such State and charged to such Fund if the State had not participated in such program; and

**(6)** the program meets such other requirements as the Secretary of Labor determines to be appropriate.

**(u) Indian tribe**



For purposes of this chapter, the term "Indian tribe" has the meaning given to such term by section 4(e) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450b (e)), and includes any subdivision, subsidiary, or business enterprise wholly owned by such an Indian tribe.

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- [1] So in original. The semicolon probably should be a comma.
- [2] So in original. The comma probably should be a semicolon.
- [3] So in original. Probably should not be capitalized.
- [4] So in original. The comma probably should be a semicolon.
- [5] So in original. Two pars. (5) have been enacted.

habitat for the endangered red-cockaded woodpecker and associated wildlife species of concern. Prescribed burning and timber thinning are used to ensure that quality pine habitat is maintained for red-cockaded woodpeckers, neotropical migratory songbirds, and other native wildlife. Hardwood stands provide excellent habitat for neotropical migratory songbirds, turkeys, squirrels, and other woodland wildlife. Open fields, maintained by burning and mowing, provide feeding and nesting areas for many species of birds and mammals. Numerous clear-flowing creeks and beaver ponds provide wetlands for waterfowl and other wildlife.

#### Public Availability of Comments

Before including your address, phone number, e-mail address, or other personal identifying information in your comment, you should be aware that your entire comment, including your personal identifying information, may be made publicly available at any time. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

**Authority:** This notice is published under the authority of the National Wildlife Refuge System Improvement Act of 1997, Public Law 105-57.

**Dated:** February 8, 2008.

**Cynthia K. Dohner,**  
*Acting Regional Director.*

[FR Doc. E8-7000 Filed 4-3-08; 8:45 am]

BILLING CODE 4310-55-P

## DEPARTMENT OF THE INTERIOR

### Bureau of Indian Affairs

#### Indian Entities Recognized and Eligible To Receive Services From the United States Bureau of Indian Affairs

**AGENCY:** Bureau of Indian Affairs, Interior.

**ACTION:** Notice.

**SUMMARY:** This notice publishes the current list of 562 tribal entities recognized and eligible for funding and services from the Bureau of Indian Affairs by virtue of their status as Indian tribes. The list is updated from the notice published on March 22, 2007 (72 FR 13648).

#### FOR FURTHER INFORMATION CONTACT:

Daisy West, Bureau of Indian Affairs, Division of Tribal Government Services, Mail Stop 4513-MIB, 1849 C Street, NW., Washington, DC 20240. Telephone number: (202) 513-7641.

**SUPPLEMENTARY INFORMATION:** This notice is published pursuant to Section 104 of the Act of November 2, 1994 (Pub. L. 103-454; 108 Stat. 4791, 4792), and in exercise of authority delegated to the Assistant Secretary—Indian Affairs under 25 U.S.C. 2 and 9 and 209 DM 8.

Published below is a list of federally acknowledged tribes in the contiguous 48 states and in Alaska.

One tribe became recognized since the last publication. The Mashpee Wampanoag Tribe was acknowledged under 25 CFR part 83. The final determination for Federal acknowledgment became effective on May 23, 2007. The list also contains several tribal name changes and corrections. To aid in identifying tribal name changes, the tribe's former name is included with the new tribal name. To aid in identifying corrections, the tribe's previously listed name is included with the tribal name. We will continue to list the tribe's former or previously listed name for several years before dropping the former or previously listed name from the list.

The listed entities are acknowledged to have the immunities and privileges available to other federally acknowledged Indian tribes by virtue of their government-to-government relationship with the United States as well as the responsibilities, powers, limitations, and obligations of such tribes. We have continued the practice of listing the Alaska Native entities separately solely for the purpose of facilitating identification of them and reference to them given the large number of complex Native names.

**Dated:** March 25, 2008.

**Carl J. Artman,**  
*Assistant Secretary—Indian Affairs.*

#### Indian Tribal Entities Within the Contiguous 48 States Recognized and Eligible To Receive Services From the United States Bureau of Indian Affairs

Absentee-Shawnee Tribe of Indians of Oklahoma  
Agua Caliente Band of Cahuilla Indians of the Agua Caliente Indian Reservation, California  
Ak Chin Indian Community of the Maricopa (Ak Chin) Indian Reservation, Arizona  
Alabama-Coushatta Tribes of Texas  
Alabama-Quassarte Tribal Town, Oklahoma  
Alturas Indian Rancheria, California  
Apache Tribe of Oklahoma  
Arapahoe Tribe of the Wind River Reservation, Wyoming  
Aroostook Band of Micmac Indians of Maine  
Assiniboine and Sioux Tribes of the Fort Peck Indian Reservation, Montana

Augustine Band of Cahuilla Indians, California (formerly the Augustine Band of Cahuilla Mission Indians of the Augustine Reservation)  
Bad River Band of the Lake Superior Tribe of Chippewa Indians of the Bad River Reservation, Wisconsin  
Bay Mills Indian Community, Michigan  
Bear River Band of the Rohnerville Rancheria, California  
Berry Creek Rancheria of Maidu Indians of California  
Big Lagoon Rancheria, California  
Big Pine Band of Owens Valley Paiute Shoshone Indians of the Big Pine Reservation, California  
Big Sandy Rancheria of Mono Indians of California  
Big Valley Band of Pomo Indians of the Big Valley Rancheria, California  
Blackfeet Tribe of the Blackfeet Indian Reservation of Montana  
Blue Lake Rancheria, California  
Bridgeport Paiute Indian Colony of California  
Buena Vista Rancheria of Me-Wuk Indians of California  
Burns Paiute Tribe of the Burns Paiute Indian Colony of Oregon  
Cabazon Band of Mission Indians, California  
Cachil DeHe Band of Wintun Indians of the Colusa Indian Community of the Colusa Rancheria, California  
Caddo Nation of Oklahoma  
Cahuilla Band of Mission Indians of the Cahuilla Reservation, California  
Cahto Indian Tribe of the Laytonville Rancheria, California  
California Valley Miwok Tribe, California (formerly the Sheep Ranch Rancheria of Me-Wuk Indians of California)  
Campo Band of Diegueno Mission Indians of the Campo Indian Reservation, California  
Capitan Grande Band of Diegueno Mission Indians of California:  
Barona Group of Capitan Grande Band of Mission Indians of the Barona Reservation, California  
Viejas (Baron Long) Group of Capitan Grande Band of Mission Indians of the Viejas Reservation, California  
Catawba Indian Nation (aka Catawba Tribe of South Carolina)  
Cayuga Nation of New York  
Cedarville Rancheria, California  
Chemehuevi Indian Tribe of the Chemehuevi Reservation, California  
Cher-Ae Heights Indian Community of the Trinidad Rancheria, California  
Cherokee Nation, Oklahoma  
Cheyenne and Arapaho Tribes, Oklahoma (formerly the Cheyenne-Arapaho Tribes of Oklahoma)  
Cheyenne River Sioux Tribe of the Cheyenne River Reservation, South Dakota

Chickasaw Nation, Oklahoma	Ewiiaapaayp Band of Kumeyaay Indians, California	Kalispel Indian Community of the Kalispel Reservation, Washington
Chicken Ranch Rancheria of Me-Wuk Indians of California	Federated Indians of Graton Rancheria, California	Karuk Tribe of California
Chippewa-Cree Indians of the Rocky Boy's Reservation, Montana	Flandreau Santee Sioux Tribe of South Dakota	Kashia Band of Pomo Indians of the Stewarts Point Rancheria, California
Chitimacha Tribe of Louisiana	Forest County Potawatomi Community, Wisconsin	Kaw Nation, Oklahoma
Choctaw Nation of Oklahoma	Fort Belknap Indian Community of the Fort Belknap Reservation of Montana	Keweenaw Bay Indian Community, Michigan
Citizen Potawatomi Nation, Oklahoma	Fort Bidwell Indian Community of the Fort Bidwell Reservation of California	Kialegee Tribal Town, Oklahoma
Cloverdale Rancheria of Pomo Indians of California	Fort Independence Indian Community of Paiute Indians of the Fort Independence Reservation, California	Kickapoo Tribe of Indians of the Kickapoo Reservation in Kansas
Cocopah Tribe of Arizona	Fort McDermitt Paiute and Shoshone Tribes of the Fort McDermitt Indian Reservation, Nevada and Oregon	Kickapoo Tribe of Oklahoma
Coeur D'Alene Tribe of the Coeur D'Alene Reservation, Idaho	Fort McDowell Yavapai Nation, Arizona	Kickapoo Traditional Tribe of Texas
Cold Springs Rancheria of Mono Indians of California	Fort Mojave Indian Tribe of Arizona, California & Nevada	Kiowa Indian Tribe of Oklahoma
Colorado River Indian Tribes of the Colorado River Indian Reservation, Arizona and California	Fort Sill Apache Tribe of Oklahoma	Klamath Tribes, Oregon (formerly the Klamath Indian Tribe of Oregon)
Comanche Nation, Oklahoma	Gila River Indian Community of the Gila River Indian Reservation, Arizona	Kootenai Tribe of Idaho
Confederated Salish & Kootenai Tribes of the Flathead Reservation, Montana	Grand Traverse Band of Ottawa and Chippewa Indians, Michigan	La Jolla Band of Luiseno Mission Indians of the La Jolla Reservation, California
Confederated Tribes of the Chehalis Reservation, Washington	Greenville Rancheria of Maidu Indians of California	La Posta Band of Diegueno Mission Indians of the La Posta Indian Reservation, California
Confederated Tribes of the Colville Reservation, Washington	Grindstone Indian Rancheria of Wintun-Wailaki Indians of California	Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin
Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians of Oregon	Guidiville Rancheria of California	Lac du Flambeau Band of Lake Superior Chippewa Indians of the Lac du Flambeau Reservation of Wisconsin
Confederated Tribes of the Goshute Reservation, Nevada and Utah	Habematolel Pomo of Upper Lake, California (formerly the Upper Lake Band of Pomo Indians of Upper Lake Rancheria of California)	Lac Vieux Desert Band of Lake Superior Chippewa Indians, Michigan
Confederated Tribes of the Grand Ronde Community of Oregon	Hannahville Indian Community, Michigan	Las Vegas Tribe of Paiute Indians of the Las Vegas Indian Colony, Nevada
Confederated Tribes of the Siletz Reservation, Oregon	Havasupai Tribe of the Havasupai Reservation, Arizona	Little River Band of Ottawa Indians, Michigan
Confederated Tribes of the Umatilla Reservation, Oregon	Ho-Chunk Nation of Wisconsin	Little Traverse Bay Bands of Odawa Indians, Michigan
Confederated Tribes of the Warm Springs Reservation of Oregon	Hoh Indian Tribe of the Hoh Indian Reservation, Washington	Lower Lake Rancheria, California
Confederated Tribes and Bands of the Yakama Nation, Washington	Hoop Valley Tribe, California	Los Coyotes Band of Cahuilla & Cupeno Indians of the Los Coyotes Reservation, California
Coquille Tribe of Oregon	Hopi Tribe of Arizona	Lovelock Paiute Tribe of the Lovelock Indian Colony, Nevada
Cortina Indian Rancheria of Wintun Indians of California	Hopland Band of Pomo Indians of the Hopland Rancheria, California	Lower Brule Sioux Tribe of the Lower Brule Reservation, South Dakota
Coushatta Tribe of Louisiana	Houlton Band of Maliseet Indians of Maine	Lower Elwha Tribal Community of the Lower Elwha Reservation, Washington
Cow Creek Band of Umpqua Indians of Oregon	Hualapai Indian Tribe of the Hualapai Indian Reservation, Arizona	Lower Sioux Indian Community in the State of Minnesota
Cowlitz Indian Tribe, Washington	Inaja Band of Diegueno Mission Indians of the Inaja and Cosmit Reservation, California	Lummi Tribe of the Lummi Reservation, Washington
Coyote Valley Band of Pomo Indians of California	Iona Band of Miwok Indians of California	Lytton Rancheria of California
Crow Tribe of Montana	Iowa Tribe of Kansas and Nebraska	Makah Indian Tribe of the Makah Indian Reservation, Washington
Crow Creek Sioux Tribe of the Crow Creek Reservation, South Dakota	Iowa Tribe of Oklahoma	Manchester Band of Pomo Indians of the Manchester-Point Arena Rancheria, California
Death Valley Timbi-Sha Shoshone Band of California	Jackson Rancheria of Me-Wuk Indians of California	Manzanita Band of Diegueno Mission Indians of the Manzanita Reservation, California
Delaware Nation, Oklahoma	Jamestown S'Klallam Tribe of Washington	Mashantucket Pequot Tribe of Connecticut
Dry Creek Rancheria of Pomo Indians of California	Jamul Indian Village of California	Mashpee Wampanoag Tribe, Massachusetts
Duckwater Shoshone Tribe of the Duckwater Reservation, Nevada	Jena Band of Choctaw Indians, Louisiana	Match-e-be-nash-she-wish Band of Pottawatomis of Michigan
Eastern Band of Cherokee Indians of North Carolina	Jicarilla Apache Nation, New Mexico	Mechoopda Indian Tribe of Chico Rancheria, California
Eastern Shawnee Tribe of Oklahoma	Kaibab Band of Paiute Indians of the Kaibab Indian Reservation, Arizona	
Elem Indian Colony of Pomo Indians of the Sulphur Bank Rancheria, California		
Elk Valley Rancheria, California		
Ely Shoshone Tribe of Nevada		
Enterprise Rancheria of Maidu Indians of California		

- Menominee Indian Tribe of Wisconsin  
Mesa Grande Band of Diegueno Mission  
Indians of the Mesa Grande  
Reservation, California  
Mescalero Apache Tribe of the  
Mescalero Reservation, New Mexico  
Miami Tribe of Oklahoma  
Miccosukee Tribe of Indians of Florida  
Middletown Rancheria of Pomo Indians  
of California  
Minnesota Chippewa Tribe, Minnesota  
(Six component reservations:  
Bois Forte Band (Nett Lake); Fond du  
Lac Band; Grand Portage Band;  
Leech Lake Band; Mille Lacs Band;  
White Earth Band)  
Mississippi Band of Choctaw Indians,  
Mississippi  
Moapa Band of Paiute Indians of the  
Moapa River Indian Reservation,  
Nevada  
Modoc Tribe of Oklahoma  
Mohegan Indian Tribe of Connecticut  
Mooretown Rancheria of Maidu Indians  
of California  
Morongo Band of Cahuilla Mission  
Indians of the Morongo Reservation,  
California  
Muckleshoot Indian Tribe of the  
Muckleshoot Reservation,  
Washington  
Muscogee (Creek) Nation, Oklahoma  
Narragansett Indian Tribe of Rhode  
Island  
Navajo Nation, Arizona, New Mexico &  
Utah  
Nez Perce Tribe, Idaho (previously  
listed as Nez Perce Tribe of Idaho)  
Nisqually Indian Tribe of the Nisqually  
Reservation, Washington  
Nooksack Indian Tribe of Washington  
Northern Cheyenne Tribe of the  
Northern Cheyenne Indian  
Reservation, Montana  
Northfork Rancheria of Mono Indians of  
California  
Northwestern Band of Shoshoni Nation  
of Utah (Washakie)  
Nottawaseppi Huron Band of the  
Potawatomi, Michigan (formerly the  
Huron Potawatomi, Inc.)  
Oglala Sioux Tribe of the Pine Ridge  
Reservation, South Dakota  
Ohkay Owingeh, New Mexico (formerly  
the Pueblo of San Juan)  
Omaha Tribe of Nebraska  
Oneida Nation of New York  
Oneida Tribe of Indians of Wisconsin  
Onondaga Nation of New York  
Osage Nation, Oklahoma (formerly the  
Osage Tribe)  
Ottawa Tribe of Oklahoma  
Otoe-Missouria Tribe of Indians,  
Oklahoma  
Paiute Indian Tribe of Utah (Cedar City  
Band of Paiutes, Kanosh Band of  
Paiutes, Koosharem Band of  
Paiutes, Indian Peaks Band of  
Paiutes, and Shivwits Band of  
Paiutes)  
Paiute-Shoshone Indians of the Bishop  
Community of the Bishop Colony,  
California  
Paiute-Shoshone Tribe of the Fallon  
Reservation and Colony, Nevada  
Paiute-Shoshone Indians of the Lone  
Pine Community of the Lone Pine  
Reservation, California  
Pala Band of Luiseno Mission Indians of  
the Pala Reservation, California  
Pascua Yaqui Tribe of Arizona  
Paskenta Band of Nomlaki Indians of  
California  
Passamaquoddy Tribe of Maine  
Pauma Band of Luiseno Mission Indians  
of the Pauma & Yuima Reservation,  
California  
Pawnee Nation of Oklahoma  
Pechanga Band of Luiseno Mission  
Indians of the Pechanga  
Reservation, California  
Penobscot Tribe of Maine  
Peoria Tribe of Indians of Oklahoma  
Picayune Rancheria of Chukchansi  
Indians of California  
Pinoleville Pomo Nation, California  
(formerly the Pinoleville Rancheria  
of Pomo Indians of California)  
Pit River Tribe, California (includes XL  
Ranch, Big Bend, Likely, Lookout,  
Montgomery Creek and Roaring  
Creek Rancherias)  
Poarch Band of Creek Indians of  
Alabama  
Pokagon Band of Potawatomi Indians,  
Michigan and Indiana  
Ponca Tribe of Indians of Oklahoma  
Ponca Tribe of Nebraska  
Port Gamble Indian Community of the  
Port Gamble Reservation,  
Washington  
Potter Valley Tribe, California (formerly  
the Potter Valley Rancheria of Pomo  
Indians of California)  
Prairie Band of Potawatomi Nation,  
Kansas  
Prairie Island Indian Community in the  
State of Minnesota  
Pueblo of Acoma, New Mexico  
Pueblo of Cochiti, New Mexico  
Pueblo of Jemez, New Mexico  
Pueblo of Isleta, New Mexico  
Pueblo of Laguna, New Mexico  
Pueblo of Nambe, New Mexico  
Pueblo of Picuris, New Mexico  
Pueblo of Pojoaque, New Mexico  
Pueblo of San Felipe, New Mexico  
Pueblo of San Ildefonso, New Mexico  
Pueblo of Sandia, New Mexico  
Pueblo of Santa Ana, New Mexico  
Pueblo of Santa Clara, New Mexico  
Pueblo of Santo Domingo, New Mexico  
Pueblo of Taos, New Mexico  
Pueblo of Tesuque, New Mexico  
Pueblo of Zia, New Mexico  
Puyallup Tribe of the Puyallup  
Reservation, Washington  
Pyramid Lake Paiute Tribe of the  
Pyramid Lake Reservation, Nevada  
Quapaw Tribe of Indians, Oklahoma  
Quartz Valley Indian Community of the  
Quartz Valley Reservation of  
California  
Quechan Tribe of the Fort Yuma Indian  
Reservation, California & Arizona  
Quileute Tribe of the Quileute  
Reservation, Washington  
Quinault Tribe of the Quinault  
Reservation, Washington  
Ramona Band or Village of Cahuilla  
Mission Indians of California  
Red Cliff Band of Lake Superior  
Chippewa Indians of Wisconsin  
Red Lake Band of Chippewa Indians,  
Minnesota  
Redding Rancheria, California  
Redwood Valley Rancheria of Pomo  
Indians of California  
Reno-Sparks Indian Colony, Nevada  
Resighini Rancheria, California  
Rincon Band of Luiseno Mission  
Indians of the Rincon Reservation,  
California  
Robinson Rancheria of Pomo Indians of  
California  
Rosebud Sioux Tribe of the Rosebud  
Indian Reservation, South Dakota  
Round Valley Indian Tribes of the  
Round Valley Reservation,  
California  
Rumsey Indian Rancheria of Wintun  
Indians of California  
Sac & Fox Tribe of the Mississippi in  
Iowa  
Sac & Fox Nation of Missouri in Kansas  
and Nebraska  
Sac & Fox Nation, Oklahoma  
Saginaw Chippewa Indian Tribe of  
Michigan  
St. Croix Chippewa Indians of  
Wisconsin  
Saint Regis Mohawk Tribe, New York  
(formerly the St. Regis Band of  
Mohawk Indians of New York)  
Salt River Pima-Maricopa Indian  
Community of the Salt River  
Reservation, Arizona  
Samish Indian Tribe, Washington  
San Carlos Apache Tribe of the San  
Carlos Reservation, Arizona  
San Juan Southern Paiute Tribe of  
Arizona  
San Manual Band of Serrano Mission  
Indians of the San Manual  
Reservation, California  
San Pasqual Band of Diegueno Mission  
Indians of California  
Santa Rosa Indian Community of the  
Santa Rosa Rancheria, California  
Santa Rosa Band of Cahuilla Indians,  
California (formerly the Santa Rosa  
Band of Cahuilla Mission Indians of  
the Santa Rosa Reservation)  
Santa Ynez Band of Chumash Mission  
Indians of the Santa Ynez  
Reservation, California  
Santa Ysabel Band of Diegueno Mission  
Indians of the Santa Ysabel  
Reservation, California

Santee Sioux Nation, Nebraska	Band; South Fork Band and Wells Band)	Yomba Shoshone Tribe of the Yomba Reservation, Nevada
Sauk-Suiattle Indian Tribe of Washington	Thlopthlocco Tribal Town, Oklahoma	Ysleta Del Sur Pueblo of Texas
Sault Ste. Marie Tribe of Chippewa Indians of Michigan	Three Affiliated Tribes of the Fort Berthold Reservation, North Dakota	Yurok Tribe of the Yurok Reservation, California
Scotts Valley Band of Pomo Indians of California	Tohono O'odham Nation of Arizona	Zuni Tribe of the Zuni Reservation, New Mexico
Seminole Nation of Oklahoma	Tonawanda Band of Seneca Indians of New York	
Seminole Tribe of Florida (Dania, Big Cypress, Brighton, Hollywood & Tampa Reservations)	Tonkawa Tribe of Indians of Oklahoma	Native Entities Within the State of Alaska Recognized and Eligible To Receive Services From the United States Bureau of Indian Affairs
Seneca Nation of New York	Tonto Apache Tribe of Arizona	Native Village of Afognak (formerly the Village of Afognak)
Seneca-Cayuga Tribe of Oklahoma	Torres Martinez Desert Cahuilla Indians, California (formerly the Torres-Martinez Band of Cahuilla Mission Indians of California)	Agdaagux Tribe of King Cove
Shakopee Mdewakanton Sioux Community of Minnesota	Tule River Indian Tribe of the Tule River Reservation, California	Native Village of Akhiok
Shawnee Tribe, Oklahoma	Tulalip Tribes of the Tulalip Reservation, Washington	Akiachak Native Community
Sherwood Valley Rancheria of Pomo Indians of California	Tunica-Biloxi Indian Tribe of Louisiana	Akiak Native Community
Shingle Springs Band of Miwok Indians, Shingle Springs Rancheria (Verona Tract), California	Tuolumne Band of Me-Wuk Indians of the Tuolumne Rancheria of California	Native Village of Akutan
Shoalwater Bay Tribe of the Shoalwater Bay Indian Reservation, Washington	Turtle Mountain Band of Chippewa Indians of North Dakota	Village of Alakanuk
Shoshone Tribe of the Wind River Reservation, Wyoming	Tuscarora Nation of New York	Alatna Village
Shoshone-Bannock Tribes of the Fort Hall Reservation of Idaho	Twenty-Nine Palms Band of Mission Indians of California	Native Village of Aleknagik
Shoshone-Paiute Tribes of the Duck Valley Reservation, Nevada	United Auburn Indian Community of the Auburn Rancheria of California	Algaaciq Native Village (St. Mary's)
Sisseton-Wahpeton Oyate of the Lake Traverse Reservation, South Dakota	United Keetoowah Band of Cherokee Indians in Oklahoma	Allaket Village
Skokomish Indian Tribe of the Skokomish Reservation, Washington	Upper Sioux Community, Minnesota	Native Village of Ambler
Skull Valley Band of Goshute Indians of Utah	Upper Skagit Indian Tribe of Washington	Village of Anaktuvuk Pass
Smith River Rancheria, California	Ute Indian Tribe of the Uintah & Ouray Reservation, Utah	Yupit of Andreafski
Snoqualmie Tribe, Washington	Ute Mountain Tribe of the Ute Mountain Reservation, Colorado, New Mexico & Utah	Angoon Community Association
Soboba Band of Luiseno Indians, California	Utu Utu Gwaitu Paiute Tribe of the Benton Paiute Reservation, California	Village of Aniak
Sokaogon Chippewa Community, Wisconsin	Walker River Paiute Tribe of the Walker River Reservation, Nevada	Anvik Village
Southern Ute Indian Tribe of the Southern Ute Reservation, Colorado	Wampanoag Tribe of Gay Head (Aquinnah) of Massachusetts	Arctic Village (See Native Village of Venetie Tribal Government)
Spirit Lake Tribe, North Dakota	Washoe Tribe of Nevada & California (Carson Colony, Dresslerville Colony, Woodfords Community, Stewart Community, & Washoe Ranches)	Asa'carsarmiut Tribe
Spokane Tribe of the Spokane Reservation, Washington	White Mountain Apache Tribe of the Fort Apache Reservation, Arizona	Native Village of Atka
Squaxin Island Tribe of the Squaxin Island Reservation, Washington	Wichita and Affiliated Tribes (Wichita, Keechi, Waco & Tawakonie), Oklahoma	Village of Atmautluak
Standing Rock Sioux Tribe of North & South Dakota	Winnabago Tribe of Nebraska	Atkasuk Village (Atkasook)
Stockbridge Munsee Community, Wisconsin	Winnemucca Indian Colony of Nevada	Native Village of Barrow Inupiat Traditional Government
Stillaguamish Tribe of Washington	Wiyot Tribe, California (formerly the Table Bluff Reservation—Wiyot Tribe)	Beaver Village
Summit Lake Paiute Tribe of Nevada	Wyandotte Nation, Oklahoma	Native Village of Belkofski
Suquamish Indian Tribe of the Port Madison Reservation, Washington	Yankton Sioux Tribe of South Dakota	Village of Bill Moore's Slough
Susanville Indian Rancheria, California	Yavapai-Apache Nation of the Camp Verde Indian Reservation, Arizona	Birch Creek Tribe
Swinomish Indians of the Swinomish Reservation, Washington	Yavapai-Prescott Tribe of the Yavapai Reservation, Arizona	Native Village of Brevig Mission
Sycuan Band of the Kumeyaay Nation (formerly the Sycuan Band of Diegueno Mission Indians of California)	Yerington Paiute Tribe of the Yerington Colony & Campbell Ranch, Nevada	Native Village of Buckland
Table Mountain Rancheria of California		Native Village of Cantwell
Te-Moak Tribe of Western Shoshone Indians of Nevada (Four constituent bands: Battle Mountain Band; Elko		Native Village of Chenega (aka Chanega)

Chalkyitsik Village  
Cheesh-Na Tribe (formerly the Native Village of Chistochina)  
Village of Chefnak  
Chevak Native Village  
Chickaloon Native Village  
Chignik Bay Tribal Council (formerly the Native Village of Chignik)  
Native Village of Chignik Lagoon  
Chignik Lake Village  
Chilkat Indian Village (Klukwan)  
Chilkoot Indian Association (Haines)  
Chinik Eskimo Community (Golovin)  
Native Village of Chitina  
Native Village of Chuathbuhuk (Russian Mission, Kuskokwim)  
Chuloonawick Native Village  
Circle Native Community  
Village of Clarks Point  
Native Village of Council  
Craig Community Association  
Village of Crooked Creek  
Curyung Tribal Council

Native Village of Deering  
 Native Village of Diomedea (aka Inalik)  
 Village of Dot Lake  
 Douglas Indian Association  
 Native Village of Eagle  
 Native Village of Eek  
 Egegik Village  
 Eklutna Native Village  
 Native Village of Ekuk  
 Ekwoik Village  
 Native Village of Elim  
 Emmonak Village  
 Eyansville Village (aka Bettles Field)  
 Native Village of Eyak (Cordova)  
 Native Village of False Pass  
 Native Village of Fort Yukon  
 Native Village of Gakona  
 Galena Village (aka Loudon Village)  
 Native Village of Gambell  
 Native Village of Georgetown  
 Native Village of Goodnews Bay  
 Organized Village of Grayling (aka Holikachuk)  
 Gulkana Village  
 Native Village of Hamilton  
 Healy Lake Village  
 Holy Cross Village  
 Hoonah Indian Association  
 Native Village of Hooper Bay  
 Hughes Village  
 Huslia Village  
 Hydaburg Cooperative Association  
 Igiugig Village  
 Village of Iliamna  
 Inupiat Community of the Arctic Slope  
 Iqurmit Traditional Council (formerly the Native Village of Russian Mission)  
 Ivanoff Bay Village  
 Kaguyak Village  
 Organized Village of Kaka  
 Kaktovik Village (aka Barter Island)  
 Village of Kalskag  
 Village of Kaltag  
 Native Village of Kanatak  
 Native Village of Karluk  
 Organized Village of Kasaan  
 Kasigluk Traditional Elders Council (formerly the Native Village of Kasigluk)  
 Kenaitze Indian Tribe  
 Ketchikan Indian Corporation  
 Native Village of Kiana  
 King Island Native Community  
 King Salmon Tribe  
 Native Village of Kipnuk  
 Native Village of Kivalina  
 Klawock Cooperative Association  
 Native Village of Kluti Kaah (aka Copper Center)  
 Knik Tribe  
 Native Village of Kobuk  
 Kokhanok Village  
 Native Village of Kongiganak  
 Village of Kotlik  
 Native Village of Kotzebue  
 Native Village of Koyuk  
 Koyukuk Native Village  
 Organized Village of Kwethluk  
 Native Village of Kwigillingok  
 Native Village of Kwinhagak (aka Quinhagak)  
 Native Village of Larsen Bay  
 Levelock Village  
 Lesnoi Village (aka Woody Island)  
 Lima Village  
 Village of Lower Kalskag  
 Manley Hot Springs Village  
 Manokotak Village  
 Native Village of Marshall (aka Fortuna Ledge)  
 Native Village of Mary's Igloo  
 McGrath Native Village  
 Native Village of Mekoryuk  
 Mentasta Traditional Council  
 Metlakatla Indian Community, Annette Island Reserve  
 Native Village of Minto  
 Naknek Native Village  
 Native Village of Nanwalek (aka English Bay)  
 Native Village of Napaimute  
 Native Village of Napakiak  
 Native Village of Napaskiak  
 Native Village of Nelson Lagoon  
 Nenana Native Association  
 New Koliganek Village Council  
 New Stuyahok Village  
 Newhalen Village  
 Newtok Village  
 Native Village of Nightmute  
 Nikolai Village  
 Native Village of Nikolski  
 Ninilchik Village  
 Native Village of Noatak  
 Nome Eskimo Community  
 Nondalton Village  
 Noorvik Native Community  
 Northway Village  
 Native Village of Nuiqsut (aka Nooiksut)  
 Nulato Village  
 Nunakauyarmiut Tribe (formerly the Native Village of Toksook Bay)  
 Native Village of Nunam Iqua (formerly the Native Village of Sheldon's Point)  
 Native Village of Nunapitchuk  
 Village of Ohogamiut  
 Village of Old Harbor  
 Orutsararmiut Native Village (aka Bethel)  
 Oscarville Traditional Village  
 Native Village of Ouzinkie  
 Native Village of Paimiut  
 Pauloff Harbor Village  
 Pedro Bay Village  
 Native Village of Perryville  
 Petersburg Indian Association  
 Native Village of Pilot Point  
 Pilot Station Traditional Village  
 Native Village of Pitka's Point  
 Platinum Traditional Village  
 Native Village of Point Hope  
 Native Village of Point Lay  
 Native Village of Port Graham  
 Native Village of Port Heiden  
 Native Village of Port Lions  
 Portage Creek Village (aka Ohgsenakale)  
 Pribilof Islands Aleut Communities of St. Paul & St. George Islands  
 Qagan Tayagungin Tribe of Sand Point Village  
 Qawalangin Tribe of Unalaska  
 Rampart Village  
 Village of Red Devil  
 Native Village of Ruby  
 Saint George Island (See Pribilof Islands Aleut Communities of St. Paul & St. George Islands)  
 Native Village of Saint Michael  
 Saint Paul Island (See Pribilof Islands Aleut Communities of St. Paul & St. George Islands)  
 Village of Salamattof  
 Native Village of Savoonga  
 Organized Village of Saxman  
 Native Village of Scammon Bay  
 Native Village of Selawik  
 Seldovia Village Tribe  
 Shageluk Native Village  
 Native Village of Shaktoolik  
 Native Village of Shishmaref  
 Native Village of Shungnak  
 Sitka Tribe of Alaska  
 Skagway Village  
 Village of Sleetmute  
 Village of Solomon  
 South Naknek Village  
 Stebbins Community Association  
 Native Village of Stevens  
 Village of Stony River  
 Sun'aq Tribe of Kodiak (formerly the Shoonaq' Tribe of Kodiak)  
 Takotna Village  
 Native Village of Tanacross  
 Native Village of Tanana  
 Native Village of Tatitlek  
 Native Village of Tazlina  
 Telida Village  
 Native Village of Teller  
 Native Village of Tetlin  
 Central Council of the Tlingit & Haida Indian Tribes  
 Traditional Village of Togiak  
 Tuluksak Native Community  
 Native Village of Tuntutuliak  
 Native Village of Tununak  
 Twin Hills Village  
 Native Village of Tyonek  
 Ugashik Village  
 Umkumiute Native Village  
 Native Village of Unalakleet  
 Native Village of Unga  
 Village of Venetie (See Native Village of Venetie Tribal Government)  
 Native Village of Venetie Tribal Government (Arctic Village and Village of Venetie)  
 Village of Wainwright  
 Native Village of Wales  
 Native Village of White Mountain  
 Wrangell Cooperative Association  
 Yakutat Tlingit Tribe