

HB

213



HOUSE JUDICIARY COMMITTEE

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Room 108
(907) 465-3743

Rep. Max Gruenberg
Room 110
(907) 465-4940

Rep. Lindsey Holmes
Room 405
(907) 465-4919

MEMORANDUM

Date: April 13, 2009

To: Representative John Coghill
Chairman House Rules Committee

From: Representative Jay Ramras
Chairman House Judiciary Committee

Re: Referral File HB213

Please accept this memo as the referral file for HB213. Attached are the following documents:

- Commissioner Bishop Letter to Representative Ramras, dated 4/8/09
- Sectional
- HB213 Bill version 26-GH1045\A
- REV Zero Fiscal Note
- Bill support
- Relevant US Code
- HJUD Committee Report

STATE OF ALASKA

SARAH PALIN, GOVERNOR

Department of Labor and Workforce Development

OFFICE OF THE COMMISSIONER

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:

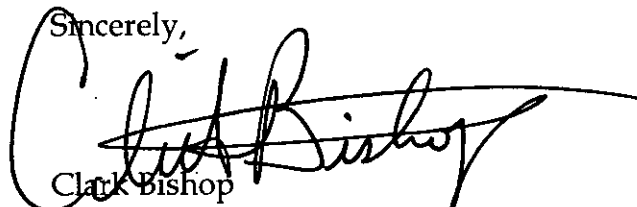
I respectfully request a hearing by the House Judiciary Committee of House Bill 213, "An Act relating to contributions, interest, penalties, and payments under the Alaska Employment Security and providing for an effective date".

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.

FISCAL NOTE

STATE OF ALASKA
2009 LEGISLATIVE SESSION

Fiscal Note Number: 1
 Bill Version: HB 213
 (H) Publish Date: 4/1/09

Identifier (file name): 0045-DOLWD-UI-03-31-09 Dept. Affected: Labor and Workforce Development
 Title: "An Act relating to contributions, interest, penalties, and payments under the Alaska Employment Security Act..." RDU: Employment Security
 Sponsor: Rules Committee Component: Unemployment Insurance
 Requester: Governor Component Number: 2276

Expenditures/Revenues (Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below.

OPERATING EXPENDITURES	Appropriation Required	Information					
	FY 2010	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Personal Services							
Travel							
Contractual							
Supplies							
Equipment							
Land & Structures							
Grants & Claims							
Miscellaneous							
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0	0.0

CAPITAL EXPENDITURES							
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CHANGE IN REVENUES ()							
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FUND SOURCE (Thousands of Dollars)

1002 Federal Receipts							
1003 GF Match							
1004 GF							
1005 GF/Program Receipts							
1037 GF/Mental Health							
Other Interagency Receipts							
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimate of any current year (FY2009) cost: None

POSITIONS

Full-time							
Part-time							
Temporary							

ANALYSIS: (Attach a separate page if necessary)

There is no anticipated financial impact to the department as a result of this legislation.

Prepared by: Thomas Nelson, Director
 Division: Division of Employment Security
 Approved by: Click Bishop, Commissioner
 Agency: Department of Labor and Workforce Development

Phone 465-5933
 Date/Time 3/31/09 8:46 AM
 Date 3/31/09

U.S. Department of Labor



Employment and Training Administration

Region 6 San Francisco

3017 Street, Suite 17303

San Francisco, CA 94112

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 UI legislation specialist, Pat O'Neal, at 415-625-7926 or oneal.pat@dol.gov.

Sincerely,

Richard C. Tibbitts
Regional Administrator

cc: Bill Kramer, Chief of Unemployment Insurance, via e-mail a 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.

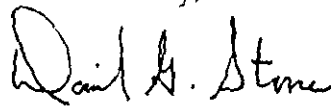
Ms. Cheryl Atkinson, Administrator

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,

 Daryl H. Stone for:

Clark Bishop
Commissioner

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

U.S. Department of Labor

Employment and Training Administration
1100 Connecticut Avenue, N.W.
Washington, D.C. 20036



FEB 12 2006

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

Unit	Acu
RA	
RA	
DFMAS	
OSID	
SS	
Date:	
cc:	

Dear Commissioner Bishop:

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.

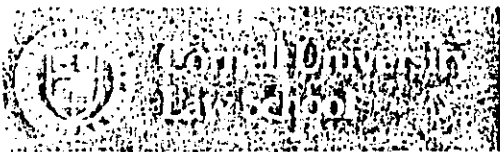
Please inform me of your plans to obtain legislation to ensure that Alaska's law conforms to the requirements of Federal UC law. Please provide a written response within thirty days of your receipt of this letter and provide a copy to your Regional Office. If you have any questions concerning this issue,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

Sincerely,



Cheryl Atkinson
Administrator,
Office of Workforce Security

cc: Richard C. Trigg
Regional Administrator
San Francisco



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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

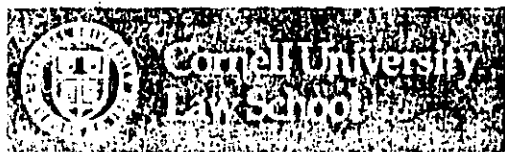
(6) by an inmate of a custodial or penal institution.

(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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TITLE 26 > Subtitle C > CHAPTER 23 > § 3306

§ 3306. Definitions

(a) Employer

For purposes of

this chapter—

(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 ^[3] 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 $33\frac{1}{3}$ 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,^[4]
- (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)** ^[5] amounts may be withdrawn for the payment of short-time compensation under a plan approved by the Secretary of Labor; and
- (5)** ^[5] 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;"

[(l) 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.

[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
 Chicken Ranch Rancheria of Me-Wuk Indians of California
 Chippewa-Cree Indians of the Rocky Boy's Reservation, Montana
 Chitimacha Tribe of Louisiana
 Choctaw Nation of Oklahoma
 Citizen Potawatomi Nation, Oklahoma
 Cloverdale Rancheria of Pomo Indians of California
 Cocopah Tribe of Arizona
 Coeur D'Alene Tribe of the Coeur D'Alene Reservation, Idaho
 Cold Springs Rancheria of Mono Indians of California
 Colorado River Indian Tribes of the Colorado River Indian Reservation, Arizona and California
 Comanche Nation, Oklahoma
 Confederated Salish & Kootenai Tribes of the Flathead Reservation, Montana
 Confederated Tribes of the Chehalis Reservation, Washington
 Confederated Tribes of the Colville Reservation, Washington
 Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians of Oregon
 Confederated Tribes of the Goshute Reservation, Nevada and Utah
 Confederated Tribes of the Grand Ronde Community of Oregon
 Confederated Tribes of the Siletz Reservation, Oregon
 Confederated Tribes of the Umatilla Reservation, Oregon
 Confederated Tribes of the Warm Springs Reservation of Oregon
 Confederated Tribes and Bands of the Yakama Nation, Washington
 Coquille Tribe of Oregon
 Cortina Indian Rancheria of Wintun Indians of California
 Coushatta Tribe of Louisiana
 Cow Creek Band of Umpqua Indians of Oregon
 Cowlitz Indian Tribe, Washington
 Coyote Valley Band of Pomo Indians of California
 Crow Tribe of Montana
 Crow Creek Sioux Tribe of the Crow Creek Reservation, South Dakota
 Death Valley Timbi-Sha Shoshone Band of California
 Delaware Nation, Oklahoma
 Dry Creek Rancheria of Pomo Indians of California
 Duckwater Shoshone Tribe of the Duckwater Reservation, Nevada
 Eastern Band of Cherokee Indians of North Carolina
 Eastern Shawnee Tribe of Oklahoma
 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
 Ewiiapaayp Band of Kumeyaay Indians, California
 Federated Indians of Graton Rancheria, California
 Flandreau Santee Sioux Tribe of South Dakota
 Forest County Potawatomi Community, Wisconsin
 Fort Belknap Indian Community of the Fort Belknap Reservation of Montana
 Fort Bidwell Indian Community of the Fort Bidwell Reservation of California
 Fort Independence Indian Community of Paiute Indians of the Fort Independence Reservation, California
 Fort McDermitt Paiute and Shoshone Tribes of the Fort McDermitt Indian Reservation, Nevada and Oregon
 Fort McDowell Yavapai Nation, Arizona
 Fort Mojave Indian Tribe of Arizona, California & Nevada
 Fort Sill Apache Tribe of Oklahoma
 Gila River Indian Community of the Gila River Indian Reservation, Arizona
 Grand Traverse Band of Ottawa and Chippewa Indians, Michigan
 Greenville Rancheria of Maidu Indians of California
 Grindstone Indian Rancheria of Wintun-Wailaki Indians of California
 Guidiville Rancheria of California
 Habematolel Pomo of Upper Lake, California (formerly the Upper Lake Band of Pomo Indians of Upper Lake Rancheria of California)
 Hannahville Indian Community, Michigan
 Havasupai Tribe of the Havasupai Reservation, Arizona
 Ho-Chunk Nation of Wisconsin
 Hoh Indian Tribe of the Hoh Indian Reservation, Washington
 Hoopa Valley Tribe, California
 Hopi Tribe of Arizona
 Hopland Band of Pomo Indians of the Hopland Rancheria, California
 Houlton Band of Maliseet Indians of Maine
 Hualapai Indian Tribe of the Hualapai Indian Reservation, Arizona
 Inaja Band of Diegueno Mission Indians of the Inaja and Cosmit Reservation, California
 Ione Band of Miwok Indians of California
 Iowa Tribe of Kansas and Nebraska
 Iowa Tribe of Oklahoma
 Jackson Rancheria of Me-Wuk Indians of California
 Jamestown S'Klallam Tribe of Washington
 Jamul Indian Village of California
 Jens Band of Choctaw Indians, Louisiana
 Jicarilla Apache Nation, New Mexico
 Kaibab Band of Paiute Indians of the Kaibab Indian Reservation, Arizona
 Kalispel Indian Community of the Kalispel Reservation, Washington
 Karuk Tribe of California
 Kashia Band of Pomo Indians of the Stewarts Point Rancheria, California
 Kaw Nation, Oklahoma
 Keweenaw Bay Indian Community, Michigan
 Kialegee Tribal Town, Oklahoma
 Kickapoo Tribe of Indians of the Kickapoo Reservation in Kansas
 Kickapoo Tribe of Oklahoma
 Kickapoo Traditional Tribe of Texas
 Kiowa Indian Tribe of Oklahoma
 Klamath Tribes, Oregon (formerly the Klamath Indian Tribe of Oregon)
 Kootenai Tribe of Idaho
 La Jolla Band of Luiseno Mission Indians of the La Jolla Reservation, California
 La Posta Band of Diegueno Mission Indians of the La Posta Indian Reservation, California
 Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin
 Lac du Flambeau Band of Lake Superior Chippewa Indians of the Lac du Flambeau Reservation of Wisconsin
 Lac Vieux Desert Band of Lake Superior Chippewa Indians, Michigan
 Las Vegas Tribe of Paiute Indians of the Las Vegas Indian Colony, Nevada
 Little River Band of Ottawa Indians, Michigan
 Little Traverse Bay Bands of Odawa Indians, Michigan
 Lower Lake Rancheria, California
 Los Coyotes Band of Cahuilla & Cupeno Indians of the Los Coyotes Reservation, California
 Lovelock Paiute Tribe of the Lovelock Indian Colony, Nevada
 Lower Brule Sioux Tribe of the Lower Brule Reservation, South Dakota
 Lower Elwha Tribal Community of the Lower Elwha Reservation, Washington
 Lower Sioux Indian Community in the State of Minnesota
 Lummi Tribe of the Lummi Reservation, Washington
 Lytton Rancheria of California
 Makah Indian Tribe of the Makah Indian Reservation, Washington
 Manchester Band of Pomo Indians of the Manchester-Point Arena Rancheria, California
 Manzanita Band of Diegueno Mission Indians of the Manzanita Reservation, California
 Mashantucket Pequot Tribe of Connecticut
 Mashpee Wampanoag Tribe, Massachusetts
 Match-e-be-nash-she-wish Band of Pottawatomis Indians of Michigan
 Mechoopda Indian Tribe of Chico Rancheria, 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 Pojomeque, 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
 Sauk-Suiatle Indian Tribe of Washington
 Sault Ste. Marie Tribe of Chippewa Indians of Michigan
 Scotts Valley Band of Pomo Indians of California
 Seminole Nation of Oklahoma
 Seminole Tribe of Florida (Dania, Big Cypress, Brighton, Hollywood & Tampa Reservations)
 Seneca Nation of New York
 Seneca-Cayuga Tribe of Oklahoma
 Shakopee Mdewakanton Sioux Community of Minnesota
 Shawnee Tribe, Oklahoma
 Sherwood Valley Rancheria of Pomo Indians of California
 Shingle Springs Band of Miwok Indians, Shingle Springs Rancheria (Verona Tract), California
 Shoalwater Bay Tribe of the Shoalwater Bay Indian Reservation, Washington
 Shoshone Tribe of the Wind River Reservation, Wyoming
 Shoshone-Bannock Tribes of the Fort Hall Reservation of Idaho
 Shoshone-Paiute Tribes of the Duck Valley Reservation, Nevada
 Sisseton-Wahpeton Oyate of the Lake Traverse Reservation, South Dakota
 Skokomish Indian Tribe of the Skokomish Reservation, Washington
 Skull Valley Band of Goshute Indians of Utah
 Smith River Rancheria, California
 Snoqualmie Tribe, Washington
 Soboba Band of Luiseno Indians, California
 Sokaogon Chippewa Community, Wisconsin
 Southern Ute Indian Tribe of the Southern Ute Reservation, Colorado
 Spirit Lake Tribe, North Dakota
 Spokane Tribe of the Spokane Reservation, Washington
 Squaxin Island Tribe of the Squaxin Island Reservation, Washington
 Standing Rock Sioux Tribe of North & South Dakota
 Stockbridge Munsee Community, Wisconsin
 Stillaguamish Tribe of Washington
 Summit Lake Paiute Tribe of Nevada
 Suquamish Indian Tribe of the Port Madison Reservation, Washington
 Susanville Indian Rancheria, California
 Swinomish Indians of the Swinomish Reservation, Washington
 Sycuan Band of the Kumeyaay Nation (formerly the Sycuan Band of Dieguono Mission Indians of California)
 Table Mountain Rancheria of California
 Te-Moak Tribe of Western Shoshone Indians of Nevada (Four constituent bands: Battle Mountain Band; Elko Band; South Fork Band and Wells Band)
 Thlopthlocco Tribal Town, Oklahoma
 Three Affiliated Tribes of the Fort Berthold Reservation, North Dakota
 Tohono O'odham Nation of Arizona
 Tonawanda Band of Seneca Indians of New York
 Tonkawa Tribe of Indians of Oklahoma
 Tonto Apache Tribe of Arizona
 Torres Martinez Desert Cahuilla Indians, California (formerly the Torres-Martinez Band of Cahuilla Mission Indians of California)
 Tule River Indian Tribe of the Tule River Reservation, California
 Tulalip Tribes of the Tulalip Reservation, Washington
 Tunica-Biloxi Indian Tribe of Louisiana
 Tuolumne Band of Me-Wuk Indians of the Tuolumne Rancheria of California
 Turtle Mountain Band of Chippewa Indians of North Dakota
 Tuscarora Nation of New York
 Twenty-Nine Palms Band of Mission Indians of California
 United Auburn Indian Community of the Auburn Rancheria of California
 United Keetoowah Band of Cherokee Indians in Oklahoma
 Upper Sioux Community, Minnesota
 Upper Skagit Indian Tribe of Washington
 Ute Indian Tribe of the Uintah & Ouray Reservation, Utah
 Ute Mountain Tribe of the Ute Mountain Reservation, Colorado, New Mexico & Utah
 Utu Utu Gwaitu Paiute Tribe of the Benton Paiute Reservation, California
 Walker River Paiute Tribe of the Walker River Reservation, Nevada
 Wampanoag Tribe of Gay Head (Aquinnah) of Massachusetts
 Washoe Tribe of Nevada & California (Carson Colony, Dresslerville Colony, Woodfords Community, Stewart Community, & Washoe Ranches)
 White Mountain Apache Tribe of the Fort Apache Reservation, Arizona
 Wichita and Affiliated Tribes (Wichita, Keechi, Waco & Tawakonie), Oklahoma
 Winnebago Tribe of Nebraska
 Winnemucca Indian Colony of Nevada
 Wiyot Tribe, California (formerly the Table Bluff Reservation—Wiyot Tribe)
 Wyandotte Nation, Oklahoma
 Yankton Sioux Tribe of South Dakota
 Yavapai-Apache Nation of the Camp Verde Indian Reservation, Arizona
 Yavapai-Prescott Tribe of the Yavapai Reservation, Arizona
 Yerington Paiute Tribe of the Yerington Colony & Campbell Ranch, Nevada
 Yomba Shoshone Tribe of the Yomba Reservation, Nevada
 Ysleta Del Sur Pueblo of Texas
 Yurok Tribe of the Yurok Reservation, California
 Zuni Tribe of the Zuni Reservation, New Mexico
 Native Entities Within the State of Alaska Recognized and Eligible To Receive Services From the United States Bureau of Indian Affairs
 Native Village of Afognak (formerly the Village of Afognak)
 Agdaagux Tribe of King Cove
 Native Village of Akhiok
 Akiachak Native Community
 Akiak Native Community
 Native Village of Akutan
 Village of Alakanuk
 Alatna Village
 Native Village of Aleknagik
 Algaaciq Native Village (St. Mary's)
 Allakaket Village
 Native Village of Ambler
 Village of Anaktuvuk Pass
 Yupiit of Andreafski
 Angoon Community Association
 Village of Aniak
 Anvik Village
 Arctic Village (See Native Village of Venetie Tribal Government)
 Asa'carsarmiut Tribe
 Native Village of Atka
 Village of Atmautluak
 Atkasuk Village (Atkasook)
 Native Village of Barrow Inupiat Traditional Government
 Beaver Village
 Native Village of Belkofski
 Village of Bill Moore's Slough
 Birch Creek Tribe
 Native Village of Brevig Mission
 Native Village of Buckland
 Native Village of Cantwell
 Native Village of Chenega (aka Chanega)
 Chalkyitsik Village
 Cheesh-Na Tribe (formerly the Native Village of Chistochina)
 Village of Chafofnak
 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 Chuathbaluk (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
 Ekwook Village
 Native Village of Elim
 Egnomonak 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
 Iqurmut 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)
 Lime 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
 Nawtok 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
 Nunakanyarmiut 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
 Umkumute 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
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 BILLING CODE 4310-43-P

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