

Dear USET Board of Directors:

As a follow-up to the below February 19th USET SPF Alert communication, as well as last Thursday's Nominations and Applications for Secretarial Appointments to the Treasury Tribal Advisory Committee (TTAC) Conference Call with Treasury, we wanted to remind you that nominations for the TTAC are due to Treasury on **April 28<sup>th</sup>**. Treasury Deputy Assistant Secretary for Policy Coordination, Dr. Elaine Buckberg, has stated that TTAC candidates will be given heightened consideration if they are nominated by multiple Tribal leaders or Tribal organizations.

Consistent with the USET Board discussion during the USET 2014 Annual Meeting, USET will submit a nomination letter to Treasury in support of those USET Tribal leaders who notify us of their intent to seek Treasury consideration via the formal federal register notice process. As expressed by USET President Brian Patterson during last week's Treasury TTAC call, it is crucial that the TTAC be composed of Tribal leaders and Tribal leaders that represent Indian Country's diversity, including regional representation. During that call, President Patterson stressed the importance of Tribal leader representation from the USET region on the soon to be formed TTAC.

As requested by Treasury during last week's call, USET's nomination support letter will also make various considerations/qualifications recommendations that Treasury should factor in when making its 3 appointments. Additionally, our letter will also serve as a reminder to Treasury that each TTAC member should have access to a technical advisor of their choice during their service on the Committee.

Linked here for your reference, I have included [USET Resolution 2015:009 Implementation of the Tribal General Welfare Exclusion Act of 2014](#).

Tribal leaders who wish to be included in USET's nomination letter should notify me by close of business on **April 23rd**. For more information regarding the TTAC, as well as required documentation in order to be considered for appointment, please see [Treasury's Federal Register Notice](#).

I am happy to answer any questions you may have.

FYI- on another related tax matter, USET will be resending our USET Tax Reform Proposals document with an accompanying letter to the Senate Finance Committee in response to their April 15 request for comment on the tax working groups. Our intent is to make sure that our USET tax priorities are part of the conversation and comprehensive tax reform effort.

Thank you,

**Liz Malerba** ~ Mohegan Tribe  
*Director of Policy and Legislative Affairs*  
**United South and Eastern Tribes, Inc.**  
400 North Capitol Street, Suite 585  
Washington, D.C. 20001

Office: 202-624-3550  
Cell: 615-838-5906  
Fax: 202-393-5218

[lmalerba@usetinc.org](mailto:lmalerba@usetinc.org)  
[www.usetinc.org](http://www.usetinc.org)

**From:** Liz Malerba

**Sent:** Thursday, February 19, 2015 5:56 PM

**To:** Kitcki Carroll; Wanda Janes; Melisa Stephens; Brandy Venuti; F. Michael Willis

**Cc:** President Brian Patterson; Vice President Randy Noka; Secretary Brenda Lintinger; Treasurer Kirk Francis

**Subject:** USET SPF Alert: Call for Nominations for Treasury Secretary Appointments to Tribal Advisory Committee

Dear USET Board of Directors:

For your information, please see below for the U.S. Department of Treasury's call for nominations to its Tribal Advisory Committee (TAC) announced earlier today. As discussed last week during the USET IW2015 Meeting, the establishment of the TAC is a requirement under PL 113-168, the *Tribal General Welfare Exclusion Act* (GWE) and a key component to implementation of the law, which passed in September 2014 after unified advocacy from Tribes and Tribal organizations, including USET.

The TAC will advise Treasury on matters related to the taxation of Indians, the training of IRS field agents, and technical assistance to Tribal financial officers. The Committee will consist of 7 members, of which Treasury will appoint 3 and Congress will appoint 4. Treasury is seeking nominations of qualified members, and will give particular weight to those nominations from Tribal leaders. **Nominations are due on April 28, 2015.**

In addition to the call for nominations, Treasury has included a copy of the TAC's charter ([linked here](#)).

USET will continue to monitor the establishment of the TAC and other issues related to the implementation of GWE, and will provide additional information as it develops.

Please let me know if you have questions.

Best,

**Liz Malerba** ~ Mohegan Tribe  
*Director of Policy and Legislative Affairs*  
**United South and Eastern Tribes, Inc. (USET)**  
400 North Capitol Street, Suite 585  
Washington, D.C. 20001

Office phone: 202-624-3550

Cell: 615-838-5906

Fax: 202-393-5218

[lmalerba@usetinc.org](mailto:lmalerba@usetinc.org)

[www.usetinc.org](http://www.usetinc.org)

---

Dear Tribal Leader:

The Tribal General Welfare Exclusion Act of 2014 (H.R. 3043) was signed into law by the President last September. The law required the Treasury Department to establish the Tribal Advisory Committee (TTAC). I am writing to invite you to send to us, by **April 28, 2015**, the names and qualifications of any individuals you recommend for appointment to this new Committee by the Secretary of the Treasury.

Committee members will advise the Secretary on matters related to the taxation of Indians, the training of Internal Revenue Service field agents, and the provision of training and technical assistance to Native American financial officers. The Secretary will appoint three Committee members, and the Chairs and Ranking Members of the Senate Finance Committee and House of Representative Ways and Means Committee will each appoint one member. Recommendations for the four Congressional appointments may be directed to these Congressional offices. We

expect Committee members will establish initial bylaws, consistent with the attached Committee charter, after all TTAC members have been appointed.

This request for nominations, particularly from tribal leaders, advances the objectives of Executive Order 13175, under which Treasury consults with tribal officials in the development of Federal policies that have tribal implications, in order to reinforce the United States government-to-government relationships with Indian tribes.

The Tribal General Welfare Exclusion Act of 2014 builds on legal guidance that we issued in response to requests from a number of tribal leaders, including representatives of NCAI, NAFOA, and USET. Beginning in 2011, representatives from Treasury and the IRS met extensively with tribal leaders regarding the general welfare exclusion, developed draft legal guidance, and requested comments on it. Because the draft guidance was issued “with reliance,” it provided some immediate certainty about conditions under which tribal government benefits are not subject to the Federal personal income tax. The final guidance, and this new legislation, clarified these matters further.

We anticipate members of the Tribal Advisory Committee will assist tribal financial officers, IRS field agents, and the Treasury Department by contributing to the development of clear guidelines and norms on the general welfare doctrine and related tax matters as they affect tribal governments.

TTAC members appointed by the Secretary will serve for a term of two years. TTAC members will not be compensated, but travel expenses will be reimbursed within government guidelines. No person who is a federally-registered lobbyist may serve on the TTAC. All potential candidates must pass an IRS tax compliance check and a Federal Bureau of Investigation (FBI) background investigation.

Candidates for appointment by the Secretary to the TTAC are invited to submit an appropriately detailed resume and a cover letter that describes the applicant’s reason for applying and qualifications. An applicant must state in the application materials that he or she agrees to submit to the pre-appointment tax and criminal background investigation described above.

Recommendations and applications should be sent to [tribal.consult@treasury.gov](mailto:tribal.consult@treasury.gov), with a subject line “Treasury Tribal Advisory Committee member recommendation/application.” We will accept applications until April 28, 2015. Self-nominations are welcome.

Thank you for your attention, and please accept my best wishes.

Yours truly,

Elaine Buckberg  
Deputy Assistant Secretary for Policy Coordination  
Point of Contact for Tribal Consultation