

IHS TRIBAL SELF-GOVERNANCE ADVISORY COMMITTEE

c/o Self-Governance Communication and Education

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Original sent via USPS

June 5, 2014

Dr. Elaine Buckberg
Deputy Assistant Secretary for Policy
Office of Economic Policy
Department of Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

Re: Invitation to July 30, 2014 Quarterly Meeting of the Indian Health Service Tribal Self-Governance Advisory Committee (TSGAC)

Dear Dr. Buckberg:

I am writing on behalf of the Tribal Self-Governance Advisory Committee (TSGAC), to invite you to attend our upcoming quarterly meeting to be held on July 30, 2014 at the Four Points Sheraton, 1201 K Street, NW, Washington, DC. We greatly appreciate you and your senior staff participating in a previous Tribal Self-Governance Quarterly Meeting in Washington, DC, on January 22, 2014.

As we discussed during the January 2014 meeting, the TSGAC sent a letter in December 2013 to the Department of Health and Human Services (HHS) and the Department of the Treasury Secretaries requesting that individuals who are eligible to receive services from an Indian health care provider be permitted to submit their exemption applications with their Federal income tax returns just as members of Federally recognized Tribes and shareholders in Alaska Native village and regional corporations are permitted to do.

- In response to the TSGAC letter, HHS Secretary Sebelius stated that HHS *"cannot provide a final and complete response right now because we are continuing to work with the Department of the Treasury"* on the request we made.
- In response to Tribal comments on proposed regulations from the Internal Revenue Service (IRS), the IRS stated that they *"could not process the exemption applications for persons eligible to receive services from an Indian health care provider because CMS did not grant authority to the IRS to do so."*

These arguments have become circular, and TSGAC is looking to the Department of the Treasury and the IRS to make a clear statement of agreement with accepting this responsibility so that HHS may move forward with the delegation of authority.

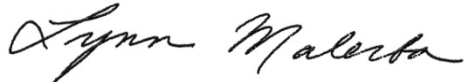
During our discussion with you in January at the TSGAC Quarterly Meeting, the feedback we received from IRS staff was generally favorable, although it was communicated that the issue was still under consideration and a decision had not yet been reached. It would be tremendously helpful if a decision were made and communicated to Tribes as rapidly as possible.

Educating and assisting our Tribal citizens with the exemption process is a significant undertaking. It would be significantly more efficient and effective if we were able to explain that all members of an American Indian or Alaska family could use the same application process and the process were simplified by coordinating the application process with the Federal tax filing process.

We request and look forward to your participation and/or the participation of individuals on your staff that can best address these issues with us. The draft agenda for the meeting is still under development, so we are flexible on the time regarding your availability that day.

Please contact C. Juliet Pittman at pitt@senseinc.com or (202) 628-1151 with the status of your availability and who will be attending. If you have any questions, you can reach me at (860) 862-6192; or via email: lmalerba@moheganmail.com. Thank you.

Sincerely,



Chief Lynn Malerba, Mohegan Tribe
Chairwoman, TSGAC

cc: Mandy Cohen, Deputy Administrator and Director, Center for Consumer Information and, Insurance Oversight (CCIO)
Dr. Yvette Roubideaux, Director, IHS
Christy Jacobs, Indian Tribal Governments Director, Internal Revenue Service
Jonathan Damm, Tax Law Specialist, Indian Tribal Governments Office, Internal Revenue Service
P. Benjamin Smith, Director, OTSG, IHS
TSGAC and Technical Workgroup