

APPENDIX C

INDIAN LANDS AND TRUSTS
EXCLUDED FROM INCOME AND ASSETS

A. Per Capita Distribution Payments

- Indian Judgment Funds Distribution Act - Public Law (P.L.) 93-134
- Distribution of Indian Judgment Funds – P.L. 97-458

This includes interest and investment income accrued while funds are held in trust. Initial purchases made with distributed judgment funds are excluded from assets.

- Per Capita Act - P.L. 97-64

Local tribal funds (e.g., tribally managed gaming revenues) which have not been held in trust by the Secretary of the Interior are not excluded from income and assets under this provision.

- Distribution of Per Capita Funds - P.L. 85-794

Per capita payments to members of the Red Lake Band of Chippewa Indians from the proceeds of the sale of timber and lumber on the Red Lake Reservation.

- Distribution of Judgment Funds
 - P.L. 92-254 - Per capita distribution payments by the Blackfeet and Gros Ventre tribal governments to members which resulted from judgment funds to the tribes.
 - P.L. 94-189 - Sac and Fox Indian Nation members
 - P.L. 94-540 - Grand River Band of Ottawa Indians
 - P.L. 95-433 - Confederated Tribes and Bands of the Yakima Indian Nation or the Apache Tribe of the Mescalero Reservation
 - P.L. 96-318 - Delaware Tribe of Indians and the absentee Delaware Tribe of Western Oklahoma
 - P.L. 97-403 - Pembina Chippewa Indians (Turtle Mountain Band, Chippewa Cree Tribe, Minnesota Chippewa Tribe, and Little Shell Band of Chippewa Indians of Montana)

Assets

- P.L. 97-408 - Gros Ventre and Assiniboine Tribes of Fort Belknap Indian Community, and the Papago Tribe of Arizona
- P.L. 97-436 - Up to \$2,000 of per capita distribution of judgment funds to member of the Confederated Tribes of Warm Springs Reservation
- P.L. 98-124 - Assiniboine Tribe of the Fort Belknap Indian Community of Montana and the Assiniboine Tribe of the Fort Peck Indian Reservation of Montana
- P.L. 98-602 - Wyandotte Tribe of Oklahoma and the Absentee Wyandottes
- P.L. 99-130 - Santee Sioux Tribe of Nebraska, the Flandreau Santee Sioux Tribe, and the Prairie Island Sioux, Lower Sioux, and Shakopee Mdewakanton Sioux Communities of Minnesota
- P.L. 99-146 & P.L. 99-377 - Chippewas of Lake Superior and the Chippewas of the Mississippi
- P.L. 100-383 - Per capita restitution payments made to eligible Aleuts who were located or interned during World War II
- P.L. 100-411 - Per capita payments of claims settlement funds to members of the Coushatta Tribe of Louisiana
- P.L. 100-580 - Hoopa Valley Indian Tribe and the Yurok Indian Tribe
- P.L. 101-277 - Members of the Seminole Nation of Oklahoma, the Seminole Tribes of Florida, the Miccosukee Tribe of Indians of Florida, and the independent Seminole Indians of Florida
- P.L. 101-618 - Per capita distribution of settlement funds under the Fallon Paiute Shoshone Indian Tribes Water Rights Settlement Act of 1990

B. Judgment Funds / Lands Held in Trust

- P.L. 97-458 - Distribution of Indian Judgment Funds

This includes interest and investment income accrued while funds are held in trust. Initial purchases made with distributed judgment funds are excluded from assets.

Assets

- P.L. 100-241 – Alaska Native Claims Settlement Act (ANCSA)
An interest in a settlement trust is excluded from assets.
- P.L. 103-66 - Payments from Individual Interests in Trust or Restricted Lands
Interests of individual Indians in trust or restricted lands are excluded from assets.
- P.L. 94-189 - Distribution of Judgment Funds
Judgment funds held in trust for members of the Sac and Fox Indian Nation are excluded from income and assets.
- P.L. 94-540 - Distribution of Judgment Funds
Judgment funds and the availability of these funds, held in trust for members of the Grand River Band of Ottawa Indians are excluded from income and assets.
- P.L. 99-146 and P.L. 99-377 - Distribution of Judgment Funds
Funds held in trust for members of the Chippewas of Lake Superior and the Chippewas of the Mississippi are excluded from income and assets.
- P.L. 100-581 - Distribution of Judgment Funds
Judgment funds held in trust by the United States distributed to members of the Wisconsin Band of Potawatomi (Hannahville Indian Community and Forest County Potawatomi), including accruing interest and investment income of such funds, are excluded from income and assets.
- P.L. 101-277 - Distribution of Judgment Funds
Judgment funds and accruing interest and investment income held in trust for members of the Seminole Nation of Oklahoma, the Seminole Tribe of Florida, the Miccosukee Tribe of Indians of Florida, and the independent Seminole Indians of Florida, and the availability of those funds are excluded from income and assets.
- P.L. 103-436 - Distribution of Settlement Funds
Settlement funds held in trust, including interest and investment income accruing on such funds, for members of the Confederated Tribes of the Colville Reservation under the Confederated Tribes of the Colville

Reservation Grand Coulee Dam Settlement Act are excluded from income and assets.

C. Distribution Payments, Receipts, Transfers, Payments, Income, Interest, Land, and Funds Made Available for Program

- P.L. 97-458 - Distribution of Indian Judgment Funds

Initial purchase made with distribution Indian judgment funds are excluded from resources.

- P.L. 100-241 – Alaska Native Claim Settlement Act (ANCSA)

Items excluded from income and resources when received from a native corporation:

- Cash, including cash individuals or stock received from a native corporation to the extent it does not exceed \$2,000/individual/year
- Stock, including stock issued or distributed by a native corporation as a dividend or distribution on stock
- A partnership interest
- Land or an interest in land, including land or an interest in land received from a native corporation as a dividend or distribution on stock

Up to \$2,000 in retained distributions from a native corporation may be excluded from assets for each year.

- P.L. 103-66 – Payments from Individual Interests in Trust or Restricted Lands

Up to \$2,000/year received by Indians that is derived from restricted lands is excluded income.

Interest of individual Indians in restricted lands is excluded from assets.

- P.L. 93-531 and P.L. 96-305 – Settlement Fund Payments

Settlement fund payments to members of the Hopi and Navajo Tribes, and the availability of such funds, are excluded from income and assets.

Assets

- P.L. 94-114 – Receipts from Lands Held in Trust for Indian Tribes

Receipts derived from the following trust lands and distributed to members of designated Indian tribes are excluded from income and assets.

Indian Group	Conveyance Statute	State
Seminole Indians	P.L. 84-736 (70 Stat 581) (July 20, 1956)	Florida
Pueblos of Zia and Jemez	P.L. 84-926 (70 Stat 941) (August 2, 1956)	New Mexico
Stockbridge Munsee Indian Community	P.L. 92-480 (86 Stat 795) (October 9, 1972)	Wisconsin
Burns Indian Colony	P.L. 92-488 (86 Stat 806) (October 13, 1972)	Oregon

Indian Group	Reservation	Lands Conveyed By P.L. 94-114	State
Assiniboine and Sioux Tribe	Fort Peck	LI-MT 6 Fort Peck	Montana
Bad River Band of the Lake Superior Tribe of Chippewa Indians	Bad River	LI-WI 8 Bad River	Wisconsin
Blackfeet Tribe of Montana	Blackfeet	LI-MT 9 Blackfeet	Montana
Cherokee Nation of Oklahoma	None	LI-OK 4 Delaware LI-OK 5 Adair	Oklahoma
Cheyenne River Sioux Tribe	Cheyenne River	LI-SD 13 Cheyenne Indian	South Dakota

Assets

Indian Group	Reservation	Lands Conveyed By P.L. 94-114	State
Crow Creek Sioux Tribe	Crow Creek	LI-SD 10 Crow Creek	South Dakota
Devil's Lake Sioux Tribe	Fort Totten	LI-ND 11 Fort Totten	North Dakota
Fort Belknap Indian Community	Fort Belknap	LI-MT 8 Fort Belknap	Montana
Keweenaw Bay Indian Community	L' Anse	LI-MI 8 L' Anse	Michigan
Lac Courte Oreilles Band of Lake Superior Chippewa Indians	Lac Courte Oreilles	LI-WI 9 Lac Courte	Wisconsin
Lower Brule Sioux Tribe	Lower Brule	LI-SD 10 Lower Brule	South Dakota
Minnesota Chippewa Tribe	White Earth	LI-MN 6 Twin Lakes LI-MN 15 Flat Lake	Minnesota
Navajo Tribe	Navajo	LI-NM 18 Gallup Two Wells	New Mexico
Oglala Sioux Tribe	Pine Ridge	LI-SD 7 Pine Ridge	South Dakota
Rosebud Sioux Tribe	Rosebud	LI-SD 8 Cutmeat LI-SD 9 Antelope	South Dakota
Shoshone-Bannock Tribe	Fort Hall	LI-ID 2 Fort Hall	Idaho
Standing Rock Sioux Tribe	Standing Rock	LI-ND 10 Standing Rock LI-SD 10 Standing Rock	North Dakota South Dakota

- P.L. 95-498 - Receipts from Lands Held in Trust

Receipts derived from trust lands awarded to the Pueblo of Santa Ana and distributed to members of that tribe are excluded from income and assets.

Assets

- P.L. 95-499 - Receipts from Lands Held in Trust

Receipts derived from trust lands awarded to the Pueblo of Zia and distributed to members of that tribe are excluded from income and assets.
- P.L. 96-318 - Distributed of Judgment Funds

Any judgment funds made available for programs for members of the Delaware Tribe of Indians and the absentee Delaware Tribe of Western Oklahoma are excluded from income and assets.
- P.L. 96-420 - Maine Indians Claims Settlement Act (MICS)

All funds and distributions to members of the Passamaquoddy Tribe, the Penobscot Nation, and the Houlton Band of Maliseet Indians under the Maine Indian Claims Settlement Act, and the availability of such funds, are excluded from income and assets.
- P.L. 97-95 - Distribution of Judgment Funds

Any distribution of judgment funds to members of the San Carlos Tribe of Arizona are excluded from income and assets.
- P.L. 97-371 - Distribution of Judgment Funds

Any distribution of judgment funds to members of the Wyandot Tribe of Indians of Oklahoma are excluded from income and assets.
- P.L. 97-372 - Distribution of Judgment Funds

Any distribution of judgment funds to members of the Shawnee Tribe of Indians (absentee Shawnee Tribe of Oklahoma, the Eastern Shawnee Tribe of Oklahoma, and the Cherokee Band Shawnee descendents) are excluded from income and assets.
- P.L. 97-376 - Distribution of Judgment Funds

Judgment funds made available for programs for members of the Miami Tribe of Oklahoma and the Miami Indians of Indiana are excluded from income and assets.
- ◆ P.L. 97-402 - Distribution of Judgment Funds

Distribution of judgment funds to members of the Clallam Tribe of Indians of the State of Washington (Port Gamble Indian Community, Lower Elwha

Assets

- Tribal Community, and the Jamestown Band of Clallam Indians) are excluded from income and assets.
- P.L. 97-403 - Distribution of Judgment Funds

Judgment funds made available for programs for members of the Pembina Chippewa Indians (Turtle Mountain Band, Chippewa Cree Tribe, Minnesota Chippewa Tribe, and Little Shell Band of Chippewa Indians of Montana) are excluded from income and assets.
 - P.L. 98-123 - Distribution of Judgment Funds

Judgment funds distributed to the Red Lake Band of Chippewa Indians are excluded from income and assets.
 - P.L. 98-124 - Distribution of Judgment Funds

Family interest payments for members of the Assiniboine Tribe of the Fort Belknap Indian Community of Montana and the Assiniboine Tribe of the Fort Peck Indian Reservation of Montana are excluded from income and assets.
 - P.L. 98-432 - Distribution of Claims Settlement Funds

Judgment funds and income therefrom distributed to members of the Shoalwater Bay Indian Tribe are excluded from income and assets.
 - P.L. 98-500 - Distribution of Claims Settlement Funds

All distributions to heirs of certain deceased Indians under the Old Age Assistance Claims Settlement Act are excluded from income and assets.
 - P.L. 98-602 - Distribution of Judgment Funds

Judgment funds made available for any tribal program for members of the Wyandotte Tribe of Oklahoma and the Absentee Wyandottes are excluded from income and assets.
 - P.L. 99-130 - Distribution of Judgment Funds

Dividend payment distributions of judgment funds to members of the Santee Sioux Tribe of Nebraska, the Flandreau Santee Sioux Tribe, and the Prairie Island Sioux, Lower Sioux, and Shakopee Mdewakanton Sioux Communities of Minnesota are Band of Chippewa Indians of Montana) are excluded from income and assets.

Assets

- P.L. 99-264 - Distribution of Claims Settlement Funds

Distributions of claims settlement funds to members of the White Earth Band Chippewa Indians as allottees, or their heirs, are excluded from income and assets.

- P.L. 99-346 - Distribution of Judgment Funds

Payments or distributions of judgment funds, and the availability of any amount for such payments or distributions, to members of the Saginaw Chippewa Indian Tribe of Michigan are excluded from income and assets.

- P.L. 100-139 - Distribution of Judgment Funds

Judgment funds distributed to members of the Cow Creek Band of Umpqua Tribe of Indians are excluded from income and assets.

- P.L. 100-581 - Distribution of Judgment Funds

Judgment funds made available for programs to members of the Wisconsin Band of Potawatomi (Hannahville Indian Community and Forest County Potawatomi) are excluded from income and assets.

- P.L. 101-41 - Distribution of Money and Land

All funds, assets, and income from the trust fund transferred to members of the Puyallup Tribe under the Puyallup Tribe of Indians Settlement Act of 1989 are excluded from income and assets.

- P.L. 101-277 - Distribution of Judgment Funds

Judgment funds made available for programs for members of the Seminole Nation of Oklahoma, the Seminole Tribe of Florida, the Miccosukee Tribe of Indians of Florida, and the independent Seminole Indians of Florida are excluded from income and assets.

- P.L. 101-503 - Distribution of Settlement Funds

Payments, funds, distributions or income derived from these sources under the Seneca Nation Settlement Act of 1990 are excluded from income and assets.

- P.L. 103-116 - Distribution of Settlement Funds

Settlement funds, assets, income, payments or distributions from Trust Funds to members of the Catawba Indian Tribe under the Catawba Indian Tribe of South Carolina Land Claims Settlement Act of 1993 are excluded from income and assets.

- P.L. 103-444 - Distribution of Settlement Funds

Payments made or benefits granted by the Crow Boundary Settlement Act of 1994 are excluded from income and assets.

D. Procedures

If there is an allegation or other indication that an individual received excluded judgment funds or settlement fund distributions, per capita payments, land or receipts from land, follow these procedures.

1. Verification of Tribe Membership

As necessary, verify that the individual is a member of the relevant tribe by contact with the Board of Indian Affairs (BIA) or tribal authorities or use of a precedent file.

2. Payment/Distribution Development

Develop the identity and the amount of excludable payment or distribution by contact with BIA or tribal authorities or use of a precedent file. Trust Property Income (TPI) reports may also be available from BIA, which list to whom restricted individual Indian property is assigned, and show if lease is grazing right payments are not paid through BIA or the tribe. If land is distributed, identify the location of the land as reported by deed or other legal conveyance. Additional contacts with the Bureau of Land Management may be necessary to develop land information.

3. Documentation

Document the case file by using the method or methods below as needed:

- A report of contact for verifications made over the phone with the tribal authorities or the BIA area office.
- An income report or comparable document from the BIA, the tribe's governing body, or its official financial representative.

Assets

- A signed statement from tribal authorities, the BIA area offices, or the Bureau of Land Management.
- A copy of pertinent local precedent.