

March 19, 2007

Leslie V. Norwalk, Esq.  
Acting Administrator  
Centers for Medicare & Medicaid Services

Subject: (CMS-2258-P) Medicaid Program; Cost Limit for Providers Operated by Units of Government and Provisions to Ensure the Integrity of Federal-State Financial Partnership, (72 Federal Register 2236), January 18, 2007

Dear Ms. Norwalk:

As Chair and on behalf of the Tribal Technical Advisory Group (TTAG), I appreciate this opportunity to comment on the Centers for Medicare & Medicaid Services' (CMS) proposed rule published on January 18, 2007 at 72 Federal Register 2236. As currently written, we oppose the proposed rule and would like to offer suggested regulatory language that we believe will address tribal concerns consistent with existing CMS policy.

Statements made by the Acting Administrator, Deputy Administrator and other CMS officials during the most recent meeting of the TTAG made it clear that it was CMS's intent that this proposed rule have no effect on the opportunity of Indian Tribes and Tribal organizations to participate in financing the non-Federal portion of medical assistance expenditures for the purpose of supporting certain Medicaid administrative services, as set forth in State Medicaid Director (SMD) letters of October 18, 2005, as clarified by the letter of June 9, 2006. Unfortunately, we are convinced that, as written, the proposed rule would, in fact, negatively affect such participation. We discuss our concerns and offer proposed solutions below.

### ***Criteria for Indian Tribes to Participate***

The proposed rule attempts to make clear that Indian Tribes may participate by specifically referencing them in proposed section 433.50(a)(1). However, as currently proposed, an Indian Tribe would only be able to participate if it has "generally applicable taxing authority," a criteria applied to all units of government referenced here. Although in principle Indian Tribes do enjoy taxing authority, as with all other matters about Indian Tribes, the law is complex and fraught with exceptions. To impose this requirement will burden each State with trying to understand the specific status of each Indian Tribe and to make decisions about the taxing authority of the Tribe – a complex matter often the subject of litigation between Indian Tribes and States. A requirement to make such determinations will almost certainly negatively affect the willingness of States to enter into cost sharing agreements with Indian Tribes since an error in the determination regarding this undefined term could have potentially negative effects for the State.

Since other provisions of the proposed rule address the limitations on the type of funds that may be used, other funds of the Indian Tribe, including funds transferred to the Tribe under a contract or compact pursuant to the Indian Self-Determination and Education Assistance Act, Pub. L. 93-638, as amended,

should be acceptable without regard to whether they derive from “generally applicable taxing authority.” Accordingly, we propose the following amendment to the proposed language for section 433.50(a)(1)(i):

(i) A unit of government is a State, a city, a county, a special purpose district, or other governmental unit in the State (~~including Indian tribes~~) that has generally applicable taxing authority, and includes an Indian tribe as defined in section 4 of the Indian Self-Determination and Education Assistance Act, as amended, [25 U.S.C. 450b].

### ***Criteria for Tribal Organizations to Participate***

We oppose this rule as currently written because we believe it will negatively affect the participation of tribal organizations to perform Medicaid State administrative activities. The CMS TTAG spent over two years working with CMS and the Indian Health Service (IHS) resulting in an October 18, 2005, SMD letter clarifying that tribes and tribal organizations, under certain conditions, could certify expenditures as the non-Federal share of Medicaid expenditures for Medicaid administrative services provided by such entities. However, the proposed rule does not reflect that the criteria approved by CMS recognizing tribal organizations as a unit of government eligible to incur expenditures of State plan administration eligible for Federal matching funds. As part of these comments, we have enclosed a copy of the SMD’s letter of October 18, 2005, and clarifying SMD letter dated June 9, 2006.<sup>1</sup>

Under the proposed rule, participation will be available only if two conditions are satisfied:

- (1) the unit that proposes to contribute the funds is eligible under the proposed amendment to 42 C.F.R. § 433.50(a)(1); and
- (2) the contribution is from an allowable source of funds under the newly proposed section 447.206.<sup>2</sup>

Most tribal organizations will not meet the proposed standard for criteria (1). The basic participation requirement in proposed 433.50(a)(1) sets a new standard for the eligibility of the unit that will exclude many tribal organizations by imposing a requirement that there be “taxing authority” or “access [to] funding as an integral part of a unit of government with taxing authority which is legally obligated to fund the health care provider’s expenses, liabilities, and deficits . . .” The new proposed rule at 433.50(a)(1) provides:

- (i) A unit of government is a State, a city, a county, a special purpose district, or other governmental unit in the State (including Indian tribes) that has generally applicable taxing authority.
- (ii) A health care provider may be considered a unit of government only when it

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<sup>1</sup> The October letter contained the incorrect footnote that said ISDEAA funds cannot be used for match. But the SMD letter dated June 9, 2006, corrected this error. “[T]he Indian Health Service has determined that ISDEAA funds may be used for certified public expenditures under such an arrangement [MAM] to obtain federal Medicaid matching funding.”)

<sup>2</sup> The language in proposed 447.206(b) that provides an exception for IHS and tribal facilities from limits on the amounts of contributions uses language consistent with the October 18, 2005, SMD Letter (“The limitation in paragraph (c) of this section does not apply to Indian Health Service facilities and tribal facilities that are funded through the Indian Self-Determination and Education Assistance Act (Pub. L. 93-638”).

is operated by a unit of government as demonstrated by a showing of the following:

(A) The health care provider has generally applicable taxing authority;

or

(B) The health care provider is able to access funding as an integral part of a unit of government with taxing authority which is legally obligated to fund the health care provider's expenses, liabilities, and deficits, so that a contractual arrangement with the State or local government is not the primary or sole basis for the health care provider to receive tax revenues.

In the explanation of the proposed rule, the problem is exacerbated in the discussion of section 433.50. Many tribal organizations are not-for-profit entities. The explanation of the rule suggests that not-for-profit entities "cannot participate in the financing of the non-Federal share of Medicaid payments, whether by IGT or CPE, because such arrangements would be considered provider-related donations."

None of these criteria: taxing authority; governmental responsibility for expenses, liabilities and deficits; nor a prohibition on being a not-for-profit are limitations contained in the October 18, 2005 SMD letter. None of these criteria are consistent with the governmental status of tribal organizations carrying out programs of the IHS under the Indian Self-Determination and Education Assistance Act (ISDEAA), which is the basis of the SMD letters.

The proposed rule imposes significant new restrictions on a state's ability to fund the non-federal share of Medicaid payments through intergovernmental transfers (IGTs) and certified public expenditures (CPEs). Furthermore, we believe there is no authority in the statute for CMS to restrict cost sharing to funds generated from tax revenue. CMS has inexplicably attempted to use a provision in current law that *limits the Secretary's authority to regulate* cost sharing as the source of authority that *all* cost sharing must be made from state or local taxes. The proposed change is inconsistent with CMS policy as outlined in the October 18, 2005 and the June 9, 2006 SMD letters.

Based on the comments made by Leslie Norwalk during the TTAG meeting February 22, 2007, it is clear that the proposed rule regarding conditions for inter-governmental transfers was not intended by the Department to overturn any part of the SMD letters of October 18, 2005, and June 9, 2006. This was further confirmed by Aaron Blight, Director Division of Financial Operations, CMSO, on a conference call held with the CMS TTAG policy subcommittee as well as the second day of the CMS TTAG meeting held on February 23.

We therefore suggest that the regulations be amended to include the criteria contained in the October 18, 2005 SMD letter as a new (C) to 433.50(a)(1)(ii), as follows:

(C) The health care provider is an Indian Tribe or a Tribal organization (as those terms are defined in section 4 of the Indian Self-Determination and Education Assistance Act (ISDEAA); 25 U.S.C. 450b) and meets the following criteria:

(1) If the entity is a Tribal organization, it is—

(aa) carrying out health programs of the IHS, including health services which are eligible for reimbursement by Medicaid, under a contract or compact entered into between the Tribal organization and the Indian Health Service pursuant to the Indian Self-Determination and Education Assistance Act, Pub. L. 93-638, as amended, and

(bb) either the recognized governing body of an Indian tribe, or an entity which is formed solely by, wholly owned or comprised of, and exclusively controlled by Indian tribes.

(2) The cost sharing expenditures which are certified by the Indian Tribe or Tribal organization are made with Tribal sources of revenue, including funds received under a contract or compact entered into under the Indian Self-Determination and Education Assistance Act, Pub. L. 93-638, as amended, provided such funds may not include reimbursements or payments from Medicaid, whether such reimbursements or payments are made on the basis of an all-inclusive rate, encounter rate, fee-for-service, or some other method.

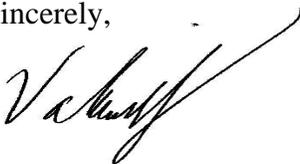
The caveat to paragraph (2) above regarding the source of payments was added to expressly address a new limitation that CMS proposed on February 23, 2007, with regard to approving the Washington State Medicaid Administrative Match Implementation Plan to exclude any “638 clinics that are reimbursed at the all-inclusive rate from participation in the tribal administrative claiming program.” No such exclusion was ever contemplated by CMS when it sent the SMD letters referred to earlier. Such an exclusion would swallow the rule that allows Indian Tribes and Tribal organizations to participating in cost sharing.

This new requirement could be interpreted as undermining the commitment made in the SMD letters, which had no such limitation, notwithstanding hours of discussion among CMS, Tribal representatives, and IHS about how reimbursement for tribal health programs is calculated. There was an understanding that the all-inclusive rate does not include expenditures for the types of activity covered by Administrative Match Agreements and therefore avoids duplication of costs. CMS well knows that most IHS and tribal clinics are reimbursed under an all-inclusive rate. We have to hope that instead this is another instance in which the individuals responding to Washington State were simply “out-of-the-loop” regarding the extensive discussions with the TTAG prior to the issuance of the SMD letter.

We appreciate the challenges that face a large bureaucracy like CMS in making sure that all of its employees are equally well informed. Given that this request to Washington State reflects yet another breakdown in internal communication, we believe that the caveat at the end of the (C)(2) is essential (or some other language that makes clear that the form of Medicaid reimbursement received by an Indian Tribe or Tribal organization will not disqualify it from participating in cost sharing).

We appreciate the opportunity to comment and appreciate thoughtful consideration of these comments.

Sincerely,



Valerie Davidson, Chair  
Tribal Technical Advisory Group

Cc: Herb Kuhn  
Dr. Charles Grim  
CMS Tribal Affairs Staff  
Aaron Blight



## Center for Medicaid and State Operations

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SMDL #05-004

October 18, 2005

Dear State Medicaid Director:

A number of States and Tribal organizations have asked whether expenditures that are certified by Tribal organizations can be used to fulfill State matching requirements for administrative activities under the Medicaid program. In considering this question, the Centers for Medicare & Medicaid Services (CMS) took into account the fact that Tribal organizations may have governmental responsibilities when operating on behalf of Tribal governments. Additionally, CMS considered the possible occurrence of duplicate payment when the same entity is paid under an agreement to perform Medicaid State administrative activities and as a provider for Medicaid services. This letter describes CMS' policy regarding the conditions under which Tribal organizations can certify expenditures as the non-Federal share of Medicaid expenditures for Medicaid administrative services directly provided by such entities.

Pursuant to Federal law, the Indian Self-Determination and Education Assistance Act (ISDEAA), Public Law 93-638, as amended, permits Indian Tribes to directly operate health programs that furnish covered Medicaid services under a contract or compact with the Indian Health Service (IHS). Several States have contracted with Tribes to perform certain allowable Medicaid administrative functions and, as units of government, the Tribes certify actual expenditures related to these activities to the State. The activities performed include, among other things, outreach and application assistance for Medicaid enrollment and activities that ensure appropriate utilization of Medicaid services by Medicaid beneficiaries. The contract language ensures that expenditures certified for administrative costs do not duplicate, in whole or in part, claims made for the costs of direct patient care. The State uses the certified expenditures in its Federal financial participation (FFP) claims for State Medicaid administration activities.<sup>1</sup>

Section 1903(w)(6)(A) of the Social Security Act (the Act) specifies that the Secretary may not restrict a State's use of funds where such funds are derived from State or local taxes (or funds appropriated to State teaching hospitals) transferred from, or certified by, units of government within a State as the non-Federal share of Medicaid expenditures, regardless of whether the unit of government is also a health care provider under the State plan, unless the transferred funds are derived from donations or taxes that would not otherwise be recognized as the non-Federal share. Under this provision, only certified public expenditures from units of government are protected.

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<sup>1</sup> Federal funds may not be used to meet State matching requirements, except as authorized by Federal law. Although Federal IHS funds awarded under ISDEAA may be used to meet Tribal matching requirements, that authority does not include State matching requirements. As a result, Tribal expenditures certified for this purpose must be funded through non-ISDEAA sources.

Regulations at 42 CFR section 433.51 permit certified public expenditures from public agencies, specifically including Indian Tribes, to be used as the non-Federal share of expenditures. However, these regulations do not address Tribal organizations.

It is not the intent of this letter to expand the scope of transactions protected under section 1903(w)(6)(A) of the Act or the regulations at 42 CFR section 433.51. However, it is CMS' position that when federally recognized Indian Tribes coalesce for a common purpose, that collective effort should be afforded the same rights, privileges, protections, and exemptions as the individual Tribes themselves.<sup>2</sup> This status extends to Tribal organizations formed solely by, wholly owned by or comprised of, and exclusively controlled by Indian Tribes, as currently defined in section 4(e) of ISDEAA. This section defines "Indian Tribe" to mean any Indian Tribe, band, nation, or other organized group or community, including any Alaska Native village or a regional or village corporation as defined in, or established pursuant to, the Alaska Native Claims Settlement Act, which are recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians.

Some Indian Tribes, either alone or jointly with other Indian Tribes, operate health programs indirectly through separate Tribal organizations. The organizational structure of the Tribal organizations, as well as the designation of authority and responsibilities by the Tribes to the Tribal organizations, varies among Tribes and Tribal organizations. When the IHS enters into an ISDEAA contract or compact with a Tribal organization, the IHS engages in a detailed process of certifying that the Tribal organization meets the ISDEAA statutory requirements. The governing body of the Tribal organization must be composed solely of members of Indian Tribes. Each Tribe represented by the Tribal organization must have passed a resolution authorizing the Tribal organization to act on its behalf. ISDEAA requires that the contracting or compacting Tribal organization compute its costs in accordance with the cost principles for State, local, and Indian Tribal governments contained in the Office of Management and Budget (OMB) Circular A-87. Additionally, ISDEAA requires that the Tribal organization comply with the provisions of the Single Audit Act (31 U.S.C., Chapter 75). Therefore, reliance on the IHS certification process for approval of ISDEAA contracts and compacts will prevent duplication of some of the efforts necessary to determine—by CMS standards—whether an entity is a unit of government.

Some Tribal organizations that receive IHS funding do not operate solely on behalf of Tribal governments. A Tribal organization that is not formed wholly by Indian Tribes, as discussed above, may be authorized to act on behalf of Tribal governments, may receive IHS grant funds on behalf of such governments, and may be accorded the rights of such governments for many purposes. However, unless a Tribal organization is either the recognized governing body of an Indian Tribe, or an entity which is formed solely by, wholly owned by or comprised of, and

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<sup>2</sup> See *Dille v. Council of Energy Resource Tribes*, 801 F.2d 373 (10<sup>th</sup> Cir. 1986).

exclusively controlled by Indian Tribes, as defined above, it is not a unit of government for Medicaid purposes.

Because of the variations in the organization, nature, function, responsibilities, and fiscal arrangements between Tribes and Tribal organizations, CMS has developed a set of criteria for use in analyzing whether a Tribal organization is acting as a unit of government and incurs expenditures of State plan administration that are eligible for Federal matching funds. All of these criteria must be met for recognition of certified public expenditures for administration of the State plan by a Tribal organization. If you choose to enter into a contractual arrangement for certification of expenditures for Medicaid administrative activities by a Tribal organization which meets the criteria set forth below, please ensure that your agreements are structured such that you do not contract out any Medicaid administrative functions that Federal or State law and regulations require that the State government itself perform. Assure that the activities covered by the contract are not already being offered or provided by other entities or through other programs and will not otherwise be paid for as a Medicaid administrative cost. In addition, if the Tribal organization is also a direct provider of health care services, the contract language must ensure that activities that are integral parts or extensions of direct medical services, such as patient follow-up, patient assessment, patient education, or counseling, are not included in the claims for Medicaid administration. Finally, the costs of any subcontracts by the Tribal organization to non-governmental entities are not to be included in the FFP claims for which certification is made.

CRITERIA FOR RECOGNITION OF TRIBAL ORGANIZATION EXPENDITURES AS THE NON-FEDERAL SHARE OF MEDICAID ADMINISTRATION CLAIMS:

1. The Tribal organization is carrying out health programs of the IHS, including health services which are eligible for reimbursement by Medicaid, under a contract or compact entered into between the Tribal organization and the IHS pursuant to the ISDEAA (P.L. 93-638), as amended.
2. The Tribal organization is either the recognized governing body of an Indian Tribe, or an entity which is formed solely by, wholly owned by or comprised of, and exclusively controlled by Indian Tribes, as defined in Section 4 of the ISDEAA (P.L. 93-638), as amended.
3. The Tribal organization has contracted with the State Medicaid agency to perform specified State Medicaid administrative activities and certify as public expenditures only its actual costs (computed in accordance with applicable provisions of OMB Circular A-87) of allowable administrative activities performed pursuant to its contract with the State Medicaid agency.

4. The expenditures for allowable administrative activities which are certified by the Tribal organization are made with Tribal sources of revenue other than Medicaid revenues or ISDEAA funds.

Attached is a list of Tribal organizations with current ISDEAA Title I contracts or Title V compacts that have been identified by IHS as meeting the criteria listed above (Attachment A). This list is subject to change as new Tribal organizations contract or compact with IHS on a yearly basis. In addition to the attached list of Tribal organizations, for those Tribal organizations which are the recognized governing body of an Indian Tribe, please refer to the Department of the Interior's list of federally Recognized Tribes. The most recent listing, a copy of which is attached (Attachment B), was published on December 5, 2003, in the *Federal Register* (67 Fed. Reg. 68180). Proof of current ISDEAA contractor status should be included in the agreement approval process established by each State.

Prior to claiming FFP for expenditures for which a Tribal organization certifies the funds, the State must submit a written statement to the jurisdictional CMS regional office, certifying that the State reviewed the organization and that it meets all of the criteria specified in this letter. Please note that the source of funds used by Tribal organizations to represent expenditures eligible for FFP must be documented to CMS upon its request.

If you have questions regarding this matter, please contact Mr. Ed Gendron at (410) 786-1064.

Sincerely,

/s/

Dennis G. Smith  
Director

Attachments

cc:

CMS Regional Administrators

CMS Associate Regional Administrators  
for Medicaid and State Operations

Martha Roherty  
Director, Health Policy Unit  
American Public Human Services Association

Joy Wilson  
Director, Health Committee  
National Conference of State Legislatures

Matt Salo  
Director of Health Legislation  
National Governors Association

Brent Ewig  
Senior Director, Access Policy  
Association of State and Territorial Health Officials

Sandy Bourne  
Legislative Director  
American Legislative Exchange Council

Lynne Flynn  
Director for Health Policy  
Council of State Governments

Dr. Charles W. Grim, D.D.S., M.H.S.A.  
Director  
Indian Health Service

H. Sally Smith  
Chairperson  
National Indian Health Board

Valerie Davidson  
Chairperson  
CMS Tribal Technical Advisory Group

**Title I Contractors  
Tribal Organizations**

**Title I Tribal Organizations\***

Alamo Navajo School Board, Inc.  
Albuquerque Area Indian Health Board  
All Indian Pueblo Council, Inc.  
California Rural Indian Health Board (CRIHB)  
Central Valley Indian Health, Inc.  
Chapa-De Indian Health Program, Inc.  
Consolidated Tribal Health Project, Inc.  
Cook Inlet Tribal Council, Inc.  
Eight Northern Indian Pueblo Council  
Fairbanks Native Association  
Feather River Tribal Health, Inc.  
Great Lakes Inter-Tribal Council  
Healing Lodge of Seven Nations  
Indian Health Council  
Lake County Tribal Health Consortium, Inc.  
Mariposa, Amador, Calaveras, Tuolumne (MACT)  
Indian Health Board, Inc.  
Northern Valley Indian Health  
NW Portland Area Indian Health Board  
Ramah Navajo School Board, Inc.  
Sierra Tribal Consortium  
Sonoma County Indian Health  
Southern Indian Health Council  
South Puget Intertribal Planning Agency  
Toiyabe Indian Health Project  
Ukpeagvik Inupiat Corporation  
United Indian Health Services  
United South and Eastern Tribes, Inc.  
United Tribes Technical College  
Valdez Native Tribe

**\* This list will be updated periodically.**

## **Title V Compactors Tribal Organizations**

### **Title V Tribal Organizations\***

Alaska Native Tribal Health Consortium (ANTHC)  
Aleutian Pribilof Islands Association, Inc.  
Arctic Slope Native Association, Ltd.  
Bristol Bay Area Health Corporation  
Chugachmiut  
Copper River Native Association  
Council of Athabascan Tribal Governments  
Eastern Aleutian Tribes, Inc.  
Ketchikan Indian Community  
Kodiak Area Native Association  
Maniilaq Association  
Metlakatla Indian Community  
Miami Health Consortium  
Mount Sanford Tribal Consortium  
Native Village of Eklutna  
Northeastern Tribal Health System  
Norton Sound Health Corporation  
Riverside-San Bernadino County Indian Health, Inc.  
Seldovia Village Tribe  
Southcentral Foundation  
SouthEast Alaska Regional Health Consortium (SEARHC)  
Tanana Chiefs Conference, Inc.  
Yakutat Tlingit Tribe  
Yukon-Kuskokwim Health Corporation

\* This list is updated periodically.



# Federal Register

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**Friday,  
December 5, 2003**

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**Part III**

## **Department of the Interior**

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**Bureau of Indian Affairs**

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**Indian Entities Recognized and Eligible  
To Receive Services From the United  
States Bureau of Indian Affairs; Notice**

**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:** Notice is hereby given of 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. This notice is published pursuant to section 104 of the Act of November 2, 1994 (Pub. L. 103-454; 108 Stat. 4791, 4792).

**FOR FURTHER INFORMATION CONTACT:** Daisy West, Bureau of Indian Affairs, Division of Tribal Government Services, MS-320-MIB, 1849 C Street, NW., Washington, DC 20240. Telephone number: (202) 513-7641.

**SUPPLEMENTARY INFORMATION:** This notice is published 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. The list is updated from the notice published on July 12, 2002 (67 FR 46328).

Several tribes have made changes to their tribal name. To aid in identifying tribal name changes, the tribe's former name is included with the new tribal name. We will continue to list the tribe's former name for several years before dropping the former name from the list. We have also made several corrections. To aid in identifying corrections, the tribe's previously listed name is included with the tribal name.

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: November 21, 2003.

**Aurene M. Martin,**  
*Principal Deputy 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 Mission Indians of the Augustine Reservation, California  
 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 (previously listed as the Cabazon Band of Cahuilla Mission Indians of the Cabazon Reservation)  
 Cachil DeHe Band of Wintun Indians of the Colusa Indian Community of the Colusa Rancheria, California  
 Caddo Nation of Oklahoma (formerly the Caddo Indian Tribe 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-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 (formerly the Comanche Indian Tribe)  
 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 (formerly

- the Confederated Tribes and Bands of the Yakama Indian Nation of the Yakama Reservation)
- 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 (formerly the Delaware Tribe of Western Oklahoma)
- Delaware Tribe of Indians, 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 (formerly the Cuyapaipe Community of Diegueno Mission Indians of the Cuyapaipe Reservation)
- Federated Indians of Graton Rancheria, California (formerly the Graton Rancheria)
- 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 (formerly the Fort McDowell Mohave-Apache Community of the Fort McDowell Indian Reservation)
- 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
- Hannahville Indian Community, Michigan
- Havasupai Tribe of the Havasupai Reservation, Arizona
- Ho-Chunk Nation of Wisconsin (formerly the Wisconsin Winnebago Tribe)
- 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
- Huron Potawatomi, Inc., Michigan
- 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
- Jena Band of Choctaw Indians, Louisiana
- Jicarilla Apache Nation, New Mexico (formerly the Jicarilla Apache Tribe of the Jicarilla Apache Indian Reservation)
- 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
- Kialagee 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 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 (formerly the Los Coyotes Band of Cahuilla Mission Indians of the Los Coyotes Reservation)
- 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
- Match-e-be-nash-she-wish Band of Pottawatomi 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 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)  
 Oglala Sioux Tribe of the Pine Ridge Reservation, South Dakota  
 Omaha Tribe of Nebraska  
 Oneida Nation of New York  
 Oneida Tribe of Indians of Wisconsin  
 Onondaga Nation of New York  
 Osage Tribe, Oklahoma  
 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 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 Rancheria of Pomo Indians of California  
 Prairie Band of Potawatomi Nation, Kansas (formerly the Prairie Band of Potawatomi Indians)  
 Prairie Island Indian Community in the State of Minnesota  
 Pueblo of Acoma, New Mexico  
 Pueblo of Cochiti, New Mexico  
 Pueblo of Jemez, New Mexico  
 Pueblo of Isleta, New Mexico  
 Pueblo of Laguna, New Mexico  
 Pueblo of Nambe, New Mexico  
 Pueblo of Picuris, New Mexico  
 Pueblo of Pojoaque, New Mexico  
 Pueblo of San Felipe, New Mexico  
 Pueblo of San Juan, 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 (formerly the Coast Indian Community of Yurok Indians of the Resighini Rancheria)  
 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 (formerly the Covelo Indian Community)  
 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  
 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 Mission Indians of the Santa Rosa Reservation, California  
 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 (formerly the Santee Sioux Tribe of the Santee Reservation of Nebraska)  
 Sauk-Suiattle 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 (formerly the Sisseton-Wahpeton

- Sioux Tribe of the Lake Traverse Reservation)
- 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 (formerly the Soboba Band of Luiseno Mission Indians of the Soboba Reservation)
- 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 Diegueno Mission Indians of California
- Table Bluff Reservation—Wiyot Tribe, 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 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 Lake Band of Pomo Indians of Upper Lake Rancheria of California
- 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
- Wyandotte Nation, Oklahoma (formerly the Wyandotte Tribe of 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
- Yupit of Andreafski
- Angoon Community Association
- Village of Aniak
- Anvik Village
- Arctic Village (See Native Village of Venetie Tribal Government)
- Asa'carsarmiut Tribe (formerly the Native Village of Mountain Village)
- 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 Chanega (aka Chenega)
- Chalkyitsik Village
- Cheesh-Na Tribe (formerly the Native Village of Chistochina)
- Village of Chefnak
- Chevak Native Village
- Chickaloon Native Village
- 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 (formerly the Native Village of Dillingham)
- 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
- Ekwok Village
- Native Village of Elim
- Emmonak Village
- Evansville 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	Native Village of Napaskiak	Village of Salamatoff
Iqurmuit Traditional Council (formerly the Native Village of Russian Mission)	Native Village of Nelson Lagoon	Native Village of Savoonga
Ivanoff Bay Village	Nenana Native Association	Organized Village of Saxman
Kaguyak Village	New Koliganek Village Council (formerly the Koliganek Village)	Native Village of Scammon Bay
Organized Village of Kake	New Stuyahok Village	Native Village of Selawik
Kaktovik Village (aka Barter Island)	Newhalen Village	Seldovia Village Tribe
Village of Kalskag	Newtok Village	Shageluk Native Village
Village of Kaltag	Native Village of Nightmute	Native Village of Shaktoolik
Native Village of Kanatak	Nikolai Village	Native Village of Sheldon's Point
Native Village of Karluk	Native Village of Nikolski	Native Village of Shishmaref
Organized Village of Kasaan	Ninilchik Village	Shoonaq' Tribe of Kodiak
Native Village of Kasigluk	Native Village of Noatak	Native Village of Shungnak
Kenaitze Indian Tribe	Nome Eskimo Community	Sitka Tribe of Alaska
Ketchikan Indian Corporation	Nondalton Village	Skagway Village
Native Village of Kiana	Noorvik Native Community	Village of Sleetmute
King Island Native Community	Northway Village	Village of Solomon
King Salmon Tribe	Native Village of Nuiqsut (aka Nooiksut)	South Naknek Village
Native Village of Kipnuk	Nulato Village	Stebbins Community Association
Native Village of Kivalina	Nunakauyarmiut Tribe (formerly the Native Village of Toksook Bay)	Native Village of Stevens
Klawock Cooperative Association	Native Village of Nunapitchuk	Village of Stony River
Native Village of Kluti Kaah (aka Copper Center)	Village of Ohogamiut	Takotna Village
Knik Tribe	Village of Old Harbor	Native Village of Tanacross
Native Village of Kobuk	Orutsararmiut Native Village (aka Bethel)	Native Village of Tanana
Kokhanok Village	Oscarville Traditional Village	Native Village of Tatitlek
Native Village of Kongiganak	Native Village of Ouzinkie	Native Village of Tazlina
Village of Kotlik	Native Village of Paimiut	Telida Village
Native Village of Kotzebue	Pauloff Harbor Village	Native Village of Teller
Native Village of Koyuk	Pedro Bay Village	Native Village of Tetlin
Koyukuk Native Village	Native Village of Perryville	Central Council of the Tlingit & Haida Indian Tribes
Organized Village of Kwethluk	Petersburg Indian Association	Traditional Village of Togiak
Native Village of Kwigillingok	Native Village of Pilot Point	Tuluksak Native Community
Native Village of Kwinhagak (aka Quinhagak)	Pilot Station Traditional Village	Native Village of Tuntutuliak
Native Village of Larsen Bay	Native Village of Pitka's Point	Native Village of Tununak
Levelock Village	Platinum Traditional Village	Twin Hills Village
Lesnoi Village (aka Woody Island)	Native Village of Point Hope	Native Village of Tyonek
Lime Village	Native Village of Point Lay	Ugashik Village
Village of Lower Kalskag	Native Village of Port Graham	Umkumiute Native Village
Manley Hot Springs Village	Native Village of Port Heiden	Native Village of Unalakleet
Manokotak Village	Native Village of Port Lions	Native Village of Unga
Native Village of Marshall (aka Fortuna Ledge)	Portage Creek Village (aka Ohgsenakale)	Village of Venetie (See Native Village of Venetie Tribal Government)
Native Village of Mary's Igloo	Portage Creek Village (aka Ohgsenakale)	Native Village of Venetie Tribal Government (Arctic Village and Village of Venetie)
McGrath Native Village	Pribilof Islands Aleut Communities of St. Paul & St. George Islands	Village of Wainwright
Native Village of Mekoryuk	Qagan Tayagungin Tribe of Sand Point Village	Native Village of Wales
Mentasta Traditional Council	Qawalangin Tribe of Unalaska	Native Village of White Mountain
Metlakatla Indian Community, Annette Island Reserve	Rampart Village	Wrangell Cooperative Association
Native Village of Minto	Village of Red Devil	Yakutat Tlingit Tribe
Naknek Native Village	Native Village of Ruby	
Native Village of Nanwalek (aka English Bay)	Saint George Island (See Pribilof Islands Aleut Communities of St. Paul & St. George Islands)	
Native Village of Napaimute	Native Village of Saint Michael	
Native Village of Napakiak	Saint Paul Island (See Pribilof Islands Aleut Communities of St. Paul & St. George Islands)	

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## Center for Medicaid and State Operations

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June 9, 2006

**SMDL#06-014**

Dear State Medicaid Director:

On October 18, 2005 The Centers for Medicare & Medicaid Services (CMS) issued a State Medicaid Director (SMD) letter containing guidance for participation by Tribal organizations in arrangements that use certified public expenditures by a "unit of government" to fulfill the non-federal matching requirements for administrative activities under the Medicaid program. The letter set forth criteria under which a Tribal organization may be considered as a unit of government that can certify expenditures as the non-Federal share of Medicaid administration claims. The letter contained the following footnote:

*"Federal funds may not be used to meet State matching requirements, except as authorized by Federal law. Although Federal HHS funds awarded under ISDEAA [the Indian Self-Determination and Education Assistance Act, or Pub.L. 93-638] may be used to meet Tribal matching requirements, that authority does not include State matching requirements. As a result, Tribal expenditures certified for this purpose must be funded through non-ISDEAA sources."*

Although the footnote correctly states the applicable principles of law, after further review, we have determined that the conclusion in the last sentence would not apply when the full financial benefit and responsibility has been assigned to the tribal organization. The Indian Health Service (IHS) and CMS are issuing this joint SMD letter to clarify that footnote.

When a State assigns to a tribal organization the full right to the federal matching share, without any diminution, along with the full responsibility for establishing the non-federal share through certified public expenditures, the State effectively drops out of the financial equation. What remains is a funding arrangement under which federal matching funds are directly available to the tribal organization based on the tribal organization's expenditures. This is effectively a tribal matching obligation, rather than a contribution to a larger State matching obligation.

Based on this analysis that such an arrangement effectively results in a tribal matching obligation, the Indian Health Service (IHS) has determined that ISDEAA funds may be used for certified public expenditures under such an arrangement to obtain federal Medicaid matching funding. The net required contribution by the Tribal organization cannot exceed the non-Federal share of such expenditures; thus the State must pass through to the Tribal organization the full amount of Federal Medicaid matching funding received based on the certified expenditures.

It is important to note that ISDEAA funds may only be used to fund activities permissible under the ISDEAA. This includes activities authorized under the Snyder Act, 25 U.S.C. 13, and the Indian Health Care Improvement Act (IHCIA), 25 U.S.C. §1601 et seq. Thus, any Medicaid administrative activities that are funded with ISDEAA funds must also be permissible activities under the Snyder Act or the IHCIA.

The October 18, 2005 State Medicaid Director letter also contained four criteria for recognition of Tribal organization expenditures as the non-Federal share of Medicaid administration claims. The fourth criterion, stating that expenditures for allowable administrative activities which are certified by the Tribal organizations must be made with Tribal sources of revenue other than Medicaid revenues or ISDEAA funds is amended to delete the reference to ISDEAA funds, which may now be used as outlined in this letter. Additionally, a fifth criterion is hereby added. The fourth and fifth criteria now read as follows:

4. Expenditures for allowable Medicaid administrative activities which are certified by the Tribal organization are made with funds derived from Tribal sources of revenue other than Medicaid revenues.
5. Expenditures made with funds derived from ISDEAA agreements may be certified by the Tribal organization only to the extent that the State passes the entire amount of Federal Medicaid matching funding to the Tribal organization.

Tribes, as well as Tribal organizations, which certify Medicaid administration expenditures made with funds derived from ISDEAA agreements, must receive the full amount of Federal Medicaid matching funding.

If you have questions regarding this matter, please contact Ed Gendron at CMS on 410-786-1064 or Carl Harper at HIS on 301-443-3216.

Sincerely,

/s/

Dr. Charles Grim, D.D.S.,M.H.S.A.  
Director  
Indian Health Service

/s/

Dennis G. Smith  
Director  
Center for Medicaid and State Operations

Cc:

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