



## DeZurney joins UNITY's newest class of Earth Ambassadors Leadership Program

MESA, Ariz. – United National Indian Tribal Youth, Inc. (UNITY) has announced the recipients of its 2019-2020 UNITY Earth Ambassadors Leadership Program. The environmental stewardship program began in the 1990s and was re-established in 2015 with the support of the Shakopee Mdewakanton Sioux Community.



Courtesy photo

Jeidah DeZurney

The 2019-2020 class of UNITY Earth Ambassadors includes:

- Alec Lee (Navajo), 19, New Mexico
- Angela Noah (White Mountain Apache Tribe), 19, Oregon
- Hope Long (Eastern Band of Cherokee Indians), 16, North Carolina
- **Jeidah DeZurney (Confederated Tribes of Siletz Indians), 20, Oregon**
- Kaylene Nevaquaya (Comanche Nation), 18, Oklahoma
- Marco Ovando (Shoshone-Paiute Tribe), 19, Nevada
- Sage Lacapa (White Mountain Apache Tribe), 15, Arizona
- Samuel Lopez (Tohono O'odham Nation), 16, Arizona
- Sky Wildcat (Cherokee Nation), 23, Oklahoma
- Zunneh-Bah Martin (Diné), 22, New Mexico

"We are excited to work with our new class of UNITY Earth Ambassadors. These youth leaders are committed to preserving and protecting our land and

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## Update on the Kiddie Tax and Minors' Trusts

### What is Kiddie Tax?

It taxes "unearned income" of independent children age 18 or dependent, full-time students between ages 18-23. Unearned income is what the Minors' Trust money is built from – per capita distributions and earnings on those distributions. Therefore, Minors' Trusts are potentially subject to the Kiddie Tax.

### What are the 2018-2019 tax rates for the Kiddie Tax?

Unearned Income Level	Tax Rate
\$0 - \$2,550	10%
\$2,551 - \$9,150	24%
\$9,151 to \$12,500	35%
Over \$12,500	37%

### When would the Kiddie Tax apply?

It applies when **all** of the following requirements are met in the tax year:

1. Child does **not** file a joint return
2. At least one parent is still alive at year end
3. Child's net unearned income exceeds the threshold for the year and the child has positive taxable income after subtracting all other deductions. For 2018, that threshold was \$2,100. If the threshold is **not** exceeded, there is no Kiddie Tax. If it **is** exceeded, the Kiddie tax applies only to the amount **over** the threshold.
4. Child falls under one of the following age-related rules (age at year end):
  - a. Age 17 or younger (does not apply at the Tribe because distributions are not made to minors under 18)
  - b. Age 18 and does not have earned income (a job) that exceeds half of his/her support for the year. Scholarships are not

included in calculation.

- c. Age 19-23 **and** student and does not have earned income (a job) that exceeds half of their support for the year. Scholarships are not included in calculation.

### When does a minor receive funds from their Minors' Trust account?

After 18, the child can request the funds from the Tribal trustee by filling out the appropriate application and providing other documentation as requested.

### How much does the recipient receive from the trust?

Per current Tribal ordinance, the recipient will get a check for the net proceeds after taxes. The trust will withhold

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Photo by Diane Rodriguez

Denise Riding In (left), Sue Langstaff and Doris Riding In enjoy themselves at the Elders Honor Day celebration at Chinook Winds Casino Resort on May 7.

## Sweeney appoints LaCounte as new director of BIA

WASHINGTON – Assistant Secretary-Indian Affairs Tara Mac Lean Sweeney has announced that she has appointed Darryl LaCounte to the position of director of the Bureau of Indian Affairs (BIA) in the U.S. Department of the Interior.

LaCounte, a member of the Turtle Mountain Band of Chippewa Indians in North Dakota, has served as acting director since 2018. His appointment was effective April 28, 2019.

Sweeney is committed to providing consistent and focused leadership for the BIA, as well as to actively collaborate with the department's senior managers. Among her top priorities is to fill all of the bureau's leadership positions with highly qualified managers who will provide continuity and expertise in trust management in accordance with its mission.

"Ensuring that key leadership positions are filled is important for Indian Affairs' success and the department's relationship with Indian Country," Sweeney said. "Mr. LaCounte has done a superior job over this past year as the acting director of the Bureau of Indian Affairs. He is clearly committed to the trust responsibility and the further development of our vital workforce, which is the foundation for our ability to deliver services to the Tribes."

"When I was asked to step in to be the BIA's acting director, I felt a strong responsibility to the people behind the work – the Indian Affairs employees, the Tribes, and the Indian and Alaska Native people we serve," LaCounte said. "In accepting this appointment as BIA director, I want to thank Assistant Secretary Sweeney for her confidence and support. Because I

believe in our mission, I am committed to improving the way we accomplish it and to upholding the federal trust responsibility now and for future generations."

LaCounte began his federal career in 1988 at the bureau's Wind River Agency in Fort Washakie, Wyo., as an oil and gas specialist in the real estate services branch of the Office of Trust Services.

Since 2015, he had been regional director of the bureau's Rocky Mountain Regional Office in Billings, Mont., which serves eight federally recognized Tribes in Montana and Wyoming. He went on to serve as the acting deputy bureau director for Trust Services at the BIA's headquarters in Washington, D.C., beginning in February 2018. He was named the acting BIA director in April 2018.