Tribal Council Timesheets for April 2019

Lillie Butler – 4/1/19-4/30/19

TC	Ind	Gmg	STBC	ED	Tvl		
11.5	11.5				12	4/1-3	NICWA
6.75	6.75	5				4/4-10	Packets, sign checks
2.5	2.5					4/11	Willamette Nat'l Forest, packets
		4	2		2	4/12	Special TC – gaming, STBC mtg/ packet
4	4				7	4/14-15	NAFOA
4.5	4.5	4				4/16-18	Packets
2.5	2.5					4/19	Regular TC
1.5	1.5				2	4/22	Grand Ronde
4.25	4.25					4/23-24	Kiddie tax mtg, packets
5.5	5.5			2.5	2	4/25-29	Salem, packets
2.5	2.5					4/30	FEMA training

Loraine Y. Butler – 4/1/19-4/30/19

TC	Ind	Gmg	STBC	ED	Tvl		
		19			14	4/1-4	NIGA
.75	.75					4/8	Packets
.75	.75	1.5				4/9-10	CPT, packets
2.25	2.25					4/11	Willamette Nat'l Forest
		3.5			1	4/12	Special TC – gaming
5	5				6	4/14-15	NAFOA
2	2					4/16-18	Sign checks, packets
2.75	2.75					4/19	Regular TC
1.25	1.25				2	4/22	Grand Ronde
1	1					4/23	Kiddie tax mtg
				2.5	2	4/25	Salem
					2	4/27	Concert
3.25	3.25					4/20	FEMA training

Reggie Butler Sr. – 4/1/19-4/30/19

TC	Ind	Gmg	STBC	ED	Tvl		
11.75	11.75				12	4/1-3	NICWA
7.25	7.25	4				4/4-10	Packets, sign checks
3	3					4/11	Willamette Nat'l Forest, packets
		6	2		4	4/12	Special TC – gaming, STBC mtg, packets
4	4				7	4/14-15	NAFOA
5	5					4/16-18	Sign checks, packets
2.5	2.5					4/19	Regular TC
1.5	1.5				2	4/22	Grand Ronde
2.25	2.25					4/23-24	Kiddie tax mtg, packets
.75	.75			2.5	2	4/25	Salem, housing
2.75	2.75					4/26-29	Packets
2.5	2.5					4/30	FEMA training

Sharon Edenfield – 4/1/19-4/30/19

TC	Ind	Gmg	STBC	ED	Tvl		
1.25	1.25					4/1	STCCF
2.75	2.75				3	4/5	Amity Ed. Foundation
			4.5		2	4/14	Special TC – gaming
2.5	2.5					4/19	Regular TC
				2	2	4/25	Salem

Gloria Ingle – 4/1/19-4/30/19

TC	Ind	Gmg	STBC	ED	Tvl		
2.5	2.25				.75	4/19	Regular TC
1.5	1.5				1.5	4/22	Grand Ronde
1	1				.75	4/23	Kiddie tax mtg, sign checks
				3	1.5	4/25	Salem
3.25	3.25				.75	4/30	FEMA training

Alfred Lane III – 4/1/19-4/30/19

TC	Ind	Gmg	STBC	ED	Tvl		
		3.5	2.25		2	4/12	Special TC – gaming, STBC mtg
3	3					4/14/15	NAFOA
1.75	1.75	2				4/22	Grand Ronde
				3	2	4/25	Salem
3.5	3.5				2	4/29	Budget Comm
3.25	3.25					4/30	FEMA training

Delores Pigsley – 4/1/19-4/30/19

TC	Ind	Gmg	STBC	ED	Tvl		
2.25	2.25	24.5				4/1-4	NIGA, mail
2	2				16	4/5-10	Travel home, mail
2	2					4/11-13	Conf call for NAFOA, mail, prep for council, agenda items
3.5	3.5					4/16-22	Mail, agenda items, prep for council
3	3					4/23-28	Kiddie tax mtg, mail, agenda items
3.5	3.5				1.5	4/29	Budget Comm, mail
4	4				2	4/30	FEMA training, mail

Angela Ramirez – 4/1/19-4/30/19

TC	Ind	Gmg	STBC	ED	Tvl		
		23.5		2	16.5	4/1-4	NIGA
1	1	2				4/6-10	Email, packets
1.5	1.5	5			2.5	4/12-13	Special TC – gaming, email, packets
14	14				7	4/14-17	NAFOA, email, packets
2	2					4/18	Interviews, email, packets
2.5	2.5					4/19	Regular TC
2	2					4/20-21	Email, packets
2.5	2.5				2.5	4/22	Interviews, Grand Ronde
1	1					4/23	Kiddie tax mtg
2	2			3	2.5	4/25	Salem, ICW event, email, packets
					2.5	4/26	Casino event
		3			2.5	4/27	LCity Comm Days banquet
1	1					4/28-29	Email, packets
4	4					4/30	FEMA training, email, packets

Kiddie Tax, continued from page 1

an amount calculated per the tax rates above and send the recipient the balance after the request has been approved.

What does the Tribe do for reporting to the IRS?

The recipient (now the former minor) will receive an IRS Form 1099-MISC showing the amount of the distribution and the amount withheld (if any) by the Trust and sent to the IRS.

How does the child report this income to the IRS?

The payment is taxable income and must be reported when the child files his/her tax return. As the rules are very complicated, **we strongly encourage you to consult with your individual tax professional.**

Note: IRS Form 8615, Tax for Certain Children Who Have Unearned Income, may be necessary to review/complete in order to determine if the Kiddie tax is involved. And depending on the amount, IRS Form 8814, Parents' Election to Report Child's Interest and Dividends, may assist in lessening the tax burden. However, since everyone's circumstances differ, the Tribe cannot give individual tax advice.

Can the Kiddie Tax be avoided?

The Tribal Council is currently consulting with various individuals and firms, and conducting research internally to determine if the tax can be avoided, lessened or at least deferred.

Our Tribe is not the only one tackling this issue. Tribal Councils and general membership councils around the country are exploring 1) whether to change the structure or timing of minors' trust distributions in order to lessen the impact of the new tax rules; 2) whether to delay distributions from minors' trust accounts or stagger such distributions to reduce the tax impact on minors, students and young adults; or 3) looking at other strategies such as setting up special deferred per capita trusts that are comparable to 401(k)s.

Even the timing of reporting a Form 1099-MISC is being debated. However, the Kiddie Tax issues may end up only being taken care of with an act of Congress (literally and figuratively).