

## IHS TRIBAL SELF-GOVERNANCE ADVISORY COMMITTEE

c/o Self-Governance Communication and Education

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Via Email: [lynda.gyles@hhs.gov](mailto:lynda.gyles@hhs.gov) and [jack.lew@treasury.gov](mailto:jack.lew@treasury.gov)  
Original Sent Via: USPS

October 16, 2014

The Honorable Sylvia Mathews Burwell  
Secretary  
Department of Health and Human Services  
200 Independence Avenue, SW  
Washington, DC 20201

The Honorable Jacob J. Lew  
Secretary  
Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, DC 20220

**RE: Appreciation for Recent Announcement on Exemption from Tax  
Penalty for American Indians/Alaska Natives**

Dear Secretary Burwell and Secretary Lew:

On behalf of the Indian Health Service (IHS) Tribal Self-Governance Advisory Committee (TSGAC), I write to express our gratitude for your leadership and partnership regarding the Internal Revenue Service's (IRS) recent decision to develop guidelines that will allow American Indians and Alaska Natives eligible for service through the Indian Health Service (IHS) to obtain a hardship exemption from the shared responsibility payment through the tax filing process.

We were elated to hear that the Administration worked collaboratively to find a solution that will help maximize the number of American Indians and Alaska Natives who will be able to benefit from this exemption. As you are aware, enabling this process has been a TSGAC recommendation for some time and we are truly thankful that you and others on your staff worked to make this possible for Indian Country. We would like to specifically acknowledge Dr. Elaine Buckberg, Treasury Deputy Assistant Secretary for Policy and Mr. Jonathan Damm, Tax Law Specialist, Indian Tribal Governments Office, Internal Revenue Service for their assistance and for meeting with the TSGAC on several occasions to engage in dialogue with Tribal leaders on this issue.

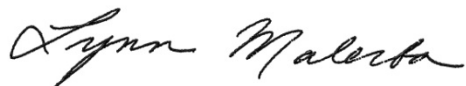
This announcement is an affirmation of the Administration's commitment to continually work with Tribal leaders to find effective solutions. I look forward to continuing our partnership to improve the health and welfare of all Tribal citizens.

Letter to Secretaries Sylvia Burwell and Jacob Lew  
Re: Exemption from Tax Penalty  
October 16, 2014  
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Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Lynn Malerba".

Chief Lynn Malerba, Mohegan Tribe  
Chairwoman, TSGAC

cc: Dr. Elaine Buckberg, Deputy Assistant Secretary for Policy, Treasury  
Mr. Jonathan Damm, Tax Law Specialist, Indian Tribal Governments Office,  
Internal Revenue Service  
Dr. Yvette Roubideaux, Acting Director, IHS  
P. Benjamin Smith, Director, Office of Tribal Self-Governance, IHS  
TSGAC and Technical Workgroup