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# Tundra Times

Alaska's Oldest Statewide Newspaper

USPS 644 040

ISSN 0049-4801

Anchorage, Alaska

Vol. 10, No. 1

January 5, 1983



## Lower 48 tax ruling could affect Alaska

By JANICE HUDETZ  
Tundra Times

Native contributions to traditional religious functions such as stick dances and nalukataq may be tax deductible items as a result of an Internal Revenue Service agreement settled in U.S. Tax Court on Nov. 29.

The Regional Counsel for the IRS in Washington, D.C., informed the court that the IRS had agreed to claims made

by a member of the Montana Native American Church.

The Institute for the Development of Indian Law in Washington, D.C., initiated this litigation as a test case for the 1978 American Indian Religious Freedom Act. The act calls on federal agencies to become more sensitive to Native American Indian religious concerns, and requires that Native religions be granted the

same respect as non-Native religions.

Many of the Alaskan Native religious traditions and customs would probably qualify under the IRS code due to the costs incurred and the spiritual nature of the feasts and giveaway ceremonies.

Bruce Brunsvold of Brunsvold & Dickinson, an Anchorage Certified Public Accounting firm, said that "facts would

have to be compared with the Native American Church case, and if the situation is similar, a person would probably be justified in taking the deduction."

For instance, a Stick Dance ceremony "would probably qualify based on that ruling," he said. However, "there is a lot of judgment involved and individual facts surrounding a ceremony must be studied

closely."

One bank official, Mike Harper of United Bank Alaska, said that it is a "very private matter between the individual and the government, so if things like that happen, we are not aware of it."

Harold Esnaillka of Ruby, who had never considered this deduction in his tax claims, expressed interest and said, "it (Continued on Page Six)



Frank and Elsie Stickman of Copper Center outside the home which they recently had weatherized.

## RurAL CAP program gets good marks from Copper River area

By BILL HESS  
Tundra Times

When government workers from urban areas suddenly drop into the villages to improve the quality of life for the Bush people whether those people like it or not, things do not always go well.

"In the past, we've seen some poorly organized, poorly coordinated projects come in here," said Tom Craig, the director of the Copper River Native Association. "There has been a considerable amount of waste." People have also gotten angry.

Craig does not feel that way about the weatherization pro-

gram which RurAL CAP recently completed in the region. Craig praises it as being "well organized and coordinated. They have worked closely with the villages and the village council. There doesn't seem to be a lot of waste. They have coordinated their work much more closely with us."

Under the program, RurAL CAP was able to spend up to \$809,000 (including transportation and mileage costs) per home installing insulation, new windows, weatherstripping and other energy saving materials for qualifying low-income homes. In the Copper Center

and Tok regions, a total of 197 homes in 12 communities were weatherized. This should result in substantial energy savings to the occupants over the winter.

According to Clyde Stoltzfus, the director of the Ahtna Energy Conservation Program, the success of a program such as this depends on what kind of people are sent into the rural area, and on how those people coordinate their efforts with the desires and needs of the local people.

"Our job," said Stoltzfus, "is to help the local people in their adjustments with the (Continued on Page Seven)

## AFN to sponsor workshop on IRAs

A workshop to explain and discuss the Indian Reorganization Act (IRA) and its effects on Alaska Native Villages and communities is being planned by the Alaska Federation of Natives.

The workshop will be held for village leaders, regional profit and non-profit corporations, and tribal representatives to discuss the issue that may be the most important one to be faced by the Native community in 1983 and beyond.

The AFN Board of Directors voted recently to hold the meeting at the urging of the AFN Human Resources Board and because of the great interest in the subject, said Janie Leask, AFN president.

The workshop will include an entire day's discussion of the history of the IRAs, the amendments to the act which creates them, the implementa-

tion of the IRAs and the relationship of IRAs to the Alaska Native Claims Settlement Act.

Other special issues that are under consideration to be discussed are the tax status of IRAs, their legal status for contracting, the impact on land ownership, and their authority to regulate the behavior of the people living on IRA land.

Leask said that other issues such as the Venetie conveyance will be discussed and representatives from the Native Village of Tyonek will be asked to attend along with representatives from the state and federal government.

Don Mitchell, an attorney working for AFN, will handle much of the workshop, said Leask who called the workshop informational.

This is the second such IRA workshop scheduled for within (Continued on Page Five)

## Allotment applications total 500 under Fanny Barr ruling

Approximately 500 Native land allotment applications have been filed under a settlement reached in the "Fanny Barr" land allotment law suit.

Craig Tillery, an Alaska Legal Services attorney representing a class of Alaska Natives called the "Fanny Barr class," said that about 500 people had filed applications by the Nov. 22 cutoff deadline.

He said that since Nov. 22 Legal Services and others involved in the case have been trying to determine if any of the applicants were ineligible or already had filed under other circumstances.

The Fanny Barr decision allowed a class action group of Natives to refile allotment applications which had been filed with allotment workers prior to a deadline but then lost for years by federal representatives.

The allotment applications had to be filed prior to the Dec. 18, 1971 signing of the Alaska Native Claims Settlement Act to be considered.

Fanny Barr is a woman from Shishmaref who had filed an allotment application with volunteer workers from the Rural Alaska Community (Continued on Page Six)