

U. S. Department of Labor Employment and Training Administration Washington, D. C. 20210	CLASSIFICATION UI
	CORRESPONDENCE SYMBOL OWS/OIS/DL
	DATE April 6, 2001

**DIRECTIVE: UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 14-01,
CHANGE 1**

TO: ALL STATE EMPLOYMENT SECURITY ADMINISTRATORS

FROM: GRACE A. KILBANE 
 Administrator
 Office of Workforce Security

SUBJECT: Treatment of Indian Tribes under Federal Unemployment
 Compensation Law - Questions and Answers

1. Purpose. To respond to questions concerning the treatment of Indian tribes under the Federal Unemployment Tax Act as amended by the Consolidated Appropriations Act, 2001.

2. References. Section 166 of the Community Renewal Tax Relief Act of 2000 as enacted by the Consolidated Appropriations Act, 2001 (CAA), P.L. 106-554; the Internal Revenue Code, including the Federal Unemployment Tax Act (FUTA); Section 303(a)(1) of the Social Security Act (SSA); Section 2079 of the Revised Statutes (25 U.S.C. 71); Internal Revenue Service (IRS) Revenue Ruling 59-354; Unemployment Insurance Program Letter (UIPL) No. 24-89 (April 4, 1989); UIPL No. 11-92 (December 30, 1991); UIPL No. 14-96 (August 8, 1996); and UIPL No. 14-01 (January 12, 2001).

3. Background. The Department of Labor (Department) has received numerous questions on the treatment of Indian tribes under the FUTA, as amended by the CAA. The Department has also received several questions concerning the Model Legislative

RESCISSIONS None	EXPIRATION DATE Continuing
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Language issued in UIPL No. 14-01. The attachment to this UIPL responds to these questions. Note the Question and Answer pertaining to notifying the IRS of delinquent payments provides new language modifying the Model Legislative Language.

3. Inquiries. Questions should be directed to the appropriate Regional Office.

Attachment - Questions and Answers