



# WHITE MOUNTAIN APACHE TRIBE

## A Sovereign Tribal Nation

### (Approving Payment for 2018 Employment Tax Assessment)

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**WHEREAS,** The Constitution of the White Mountain Apache Tribe (“Tribe”) of the Fort Apache Indian Reservation provides, at Article IV, Section 1(a) that the Tribal Council (“Council”) shall exercise the power “[t]o represent the tribe and act in all matters that concern the welfare of the Tribe, and to make decisions not inconsistent with or contrary to this constitution”; and

**WHEREAS,** On August 22, 2022, the Tribe received a Notice of Employment Tax Determination from the United States Internal Revenue Service (IRS) finding that the Tribe had an employment tax liability of \$55,849 for tax year 2018 for Trophy Elk Hunting Guides that were misclassified as independent contractors rather than employees; and

**WHEREAS,** The Tribe has since corrected the classification of these workers so that they are now treated as employees; and

**WHEREAS,** The Tribal Council finds it in the best interest of the Tribe to pay the current tax liability to the IRS, including all associated interest and fees.

**NOW THEREFORE BE IT RESOLVED,** by the Tribal Council of the White Mountain Apache Tribe that it hereby authorizes and directs the White Mountain Apache Tribe Treasurer to pay to the United States Internal Revenue Service all costs, including all interest and fees, related to the August 22, 2022 Notice of Employment Tax Determination.

**BE IT FURTHER RESOLVED** by the Tribal Council of the White Mountain Apache Tribe that it hereby directs that in the event this Resolution directly conflicts with the Tribal Constitution, Tribal Ordinances, or any material facts concerning the issues presented are later found to be false, this Resolution shall be deemed null and void and have no legal effect.

**BE IT FURTHER RESOLVED** by the Tribal Council of the White Mountain Apache Tribe that it hereby directs that in the event that this Resolution conflicts with a prior Resolution or Policy, this Resolution shall supersede and govern over the conflicting subject matter.

**BE IT FURTHER RESOLVED** by the Tribal Council of the White Mountain Apache Tribe that the Chairman, or in his absence, the Vice-Chairman, is hereby authorized to execute any and all documents necessary to effectuate the intent of this Resolution.

The foregoing resolution was on **NOVEMBER 01, 2023** duly adopted by a vote of **TEN** for, **ZERO** against, and **ZERO** abstentions by the Tribal Council of the White Mountain Apache Tribe, pursuant to authority vested in it under the enumerated powers listed in Article IV, Section 1, of the WMAT Constitution, so ratified on November 10, 2021, and

**Resolution No. 11-2023-247**

federally recognized pursuant to Section 16 of the Indian Reorganization Act of June 18, 1934 (48 Stat. 984).

*Kasey Velasquez*

Kasey Velasquez, Chairman

*11/16/23*

Date

*Vaneysa Johnson*

Vaneysa Johnson, Tribal Secretary

*11/14/2023*

Date