SEALASKA

GIFTING OF SHARES

The gifting of Sealaska shares may only be transferred to an Alaska Native child, grandchild, great grandchild, niece, nephew or sibling by birth or legal adoption.

INSTRUCTIONS:

1. **Complete the gifting form (Part A).** The gifting form must be completed by the shareholder who is gifting the shares (the "donor").
2. **Complete the family tree (Part B).** Fill in the individual branches, starting with the recipient. It is a history of your family and your ties to a Native heritage. This is used to determine the relationship between the donor and the recipient.
3. **Recipient completes the acceptance form (Part C).** The recipient receiving the gift of shares must fill out the necessary information on the recipient form, sign it, and attach a copy of their photo ID. If the recipient is under 18, the parent or legal guardian of the child must complete and sign the form on behalf of the recipient.
4. **Recipient completes the W-9 Form (Part D).** Every new shareholder must fill out a W-9 Form or send a copy of their Social Security Card.
5. **If the recipient is under 18 years of age, assign a custodian (Part E).** If the recipient of a gift of Sealaska Stock is under 18 years of age, a custodian must be appointed to hold the shares. The custodian may be the recipient's parent, legal guardian, or the shareholder who is gifting stock. The custodian must complete the Custodian Consent form to accept the appointment.
6. **Provide birth certificate(s) or adoption decree.** The birth certificate and ID or driver's license for the recipient is required as well as any birth certificates needed for proof of relationship to the donor. *For example, if you are gifting to a niece or nephew, we will need a copy of the birth certificate of the recipient and their parent that is the donor's sibling. If you are gifting to a grandchild, we will need the recipient and their parent's birth certificate.*
7. **Send completed packet to Sealaska.** Make sure you and your recipient complete the forms, attach the necessary documents, and sign in front of a notary public before you send the packet back to Sealaska. Once we receive the completed packet, we will process the transfer of shares.

Please send completed forms & documents via mail, email, or fax to:

Shareholder Relations at Sealaska

1 Sealaska Plaza, Suite 400, Juneau, Alaska 99801-9951

Email: records@sealaska.com | Phone: (907) 586-1512 I Toll Free: (800) 848-5921 I Fax: (907) 586-8191

SEALASKA

AFFIDAVIT REQUEST FOR GIFT OF SHARES

PART A: TO BE COMPLETED BY THE DONOR

SHAREHOLDER INFORMATION	
Name (First, Middle Initial, Last, Suffix)	Last 4 Digits of SSN or Shareholder ID

WAIT TO SIGN — Must sign this affidavit in the presence of a Notary Public

I, _____, being duly sworn, deposes and says:

1. I am a Sealaska shareholder currently owning _____ shares of Sealaska Stock.

2. I understand that under the Alaska Native Claims Settlement Act (43 U.S.C. 1606) a shareholder may transfer stock to an Alaska Native or descendant of an Alaska Native, as a gift from a shareholder to their child, grandchild, great grandchild, niece, nephew, brother, or sister.

3. I understand that the recipient of this gift must be an Alaska Native or descendant of an Alaska Native, which includes persons who are family members by adoption, and I have filled out the attached family tree form as accurately as possible. If the recipient is a relative by adoption, I have provided a true copy of the court Decree of Adoption or similar legal proof of adoption.

4. I wish to make a gift of _____ shares of Sealaska stock to _____.

Relationship to Donor: _____ Recipient Date of Birth: _____

Check box to choose type of stock to be gifted: ☐ Village (Class A) ☐ Urban (Class B) ☐ At-large (Class C)

5. I understand that after the transfer is completed, I will own _____ shares of Sealaska stock. My original stock certificate will be canceled and a new certificate for my remaining shares will be issued to me.

6. I attest that I am at least 18 years of age or have attained a majority status under the laws of the State of Alaska.

7. I understand that I will not be able to revoke, take back, or otherwise change this gift of shares once it has been made.

8. I understand that the gift of stock places all authority over and benefits to the stock (including transfer by will or gift) in the hands of the recipient. I will no longer have voting rights for the transferred shares, and I will no longer receive dividends or distributions for the transferred shares.

9. I represent and affirm that I have not received or been promised any consideration or anything of value in exchange for making this gift. I wish to make this gift exclusively to benefit the recipient, and not because of any benefit to me.

10. I understand that by signing the Affidavit Request, I am swearing under oath to the best of my knowledge and belief that everything stated herein is true, and that I am acting of my own free will and am not under any pressure, influence, or duress.

Signature _____ **Date** _____

NOTARY

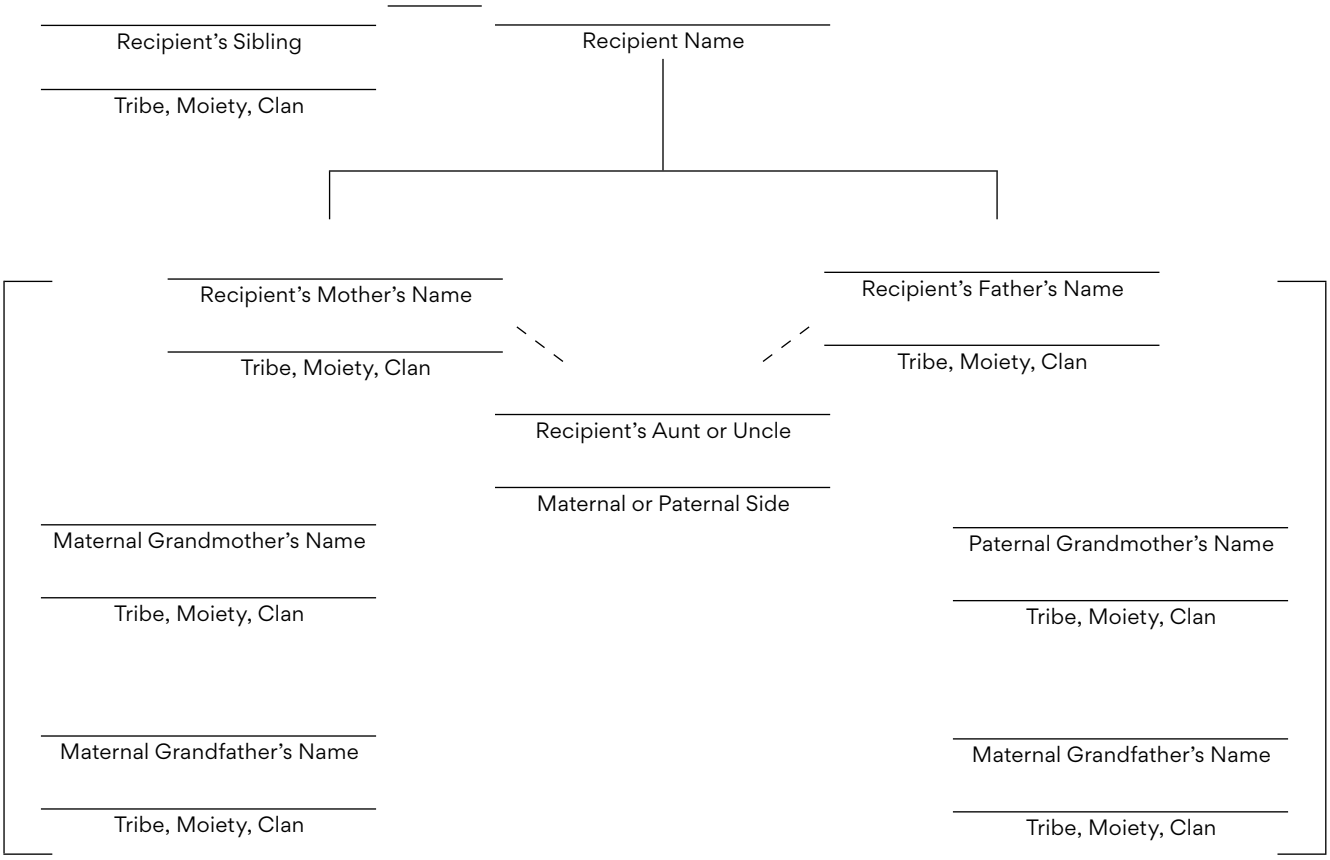
On this_____ day of _____, _____, before me personally appeared _____, known to me to be the one who executed the forgoing instrument, and duly acknowledge to me that it was executed for the purpose above stated, and, being by me duly sworn, did depose and say that the statements therein contained are true.

Notary Public	State Of	Commission Expires	PLACE NOTARY BLOCK HERE

PART B: FAMILY TREE

FAMILY TREE

The Family Tree is a visual history of your Native heritage. Start by filling in the recipient's name and family member names that connect them to the donor. For example, a grandparent would include themselves, their child (the parent) and the recipient (the grandchild). A sibling would include themselves, their shared parent(s) and the recipient (the sibling). **To complete the gifting, we only need the names of the family members that connect the recipient and gifter.** However, including additional family information if you have it can be helpful. Cultural information is optional, please fill this out to the best of your ability.



CULTURAL INFORMATION (OPTIONAL)

Sealaska is working to document cultural information to help future generations trace back their ancestry and connection to their homelands. We understand that shareholders may not have access to this information, or may still be learning and connecting with their culture. *If you know any of the below information for family members listed in the family tree, please add that information next to their name.*

Tribe(s)	Moiety (Please add if this is your mother or father's side)
Clan	Community of Origin
Native Name	

SEALASKA

AFFIDAVIT REQUEST FOR GIFT OF SHARES

PART C: TO BE COMPLETED BY THE RECIPIENT

RECIPIENT INFORMATION		
Name (First, Middle Initial, Last, Suffix)	DOB	Social Security Number
Mailing Address, City, State, Zip		
Email Address (Please include your full email address; for example, shareholder@hotmail.com)		Communication Preference ☐ Email ☐ Paper Mail
Telephone		

Your contact and direct deposit information can be updated at any time by creating an account on MySealaska.com.

BANKING INFORMATION (OPTIONAL)		
Bank Name		Branch
Bank Routing Number (MUST BE 9 DIGITS)	Account Number	Account Type ☐ Checking ☐ Savings

Sealaska will send a "test run" to your banking institution two weeks prior to a distribution. If your account is closed or changes have been made to your account number, a check will be prepared and mailed to the last address on file. You are welcome to attached a voided check or deposit slip upon submission showing your name as an account owner.

AFFIDAVIT OF ACCEPTANCE

I, _____, being duly sworn, depose and say:

1. If the proposed gift is approved, I will receive _____ shares of Sealaska Stock as a gift from _____.

2. I have not paid, transferred, or promised anything of value to obtain these shares.

3. I understand that if this gift is approved, I will have the following rights and responsibilities regarding the shares: (a) at shareholder meeting, either in person or proxy, I will be responsible for voting my shares, (b) I will be responsible for determining the future ownership of the shares by gift or will, (c) I will be entitled to receive distributions or dividends issued by Sealaska with the amount based on the number of shares I own, (d) I will be responsible for paying whatever taxes may be owed as a result of receiving this gift of shares.

4. Once transferred, I understand that the law does not allow the gifting transfer to be reversed.

5. I understand that my signature below indicates my acceptance of the proposed stock gift and my request that Sealaska complete the transfer of shares from the shareholder named above to me.

Signature _____ **Date** _____

Please return with a copy of either your driver's license, ID card, tribal ID, or passport and birth certificate.

PART D: TO BE COMPLETED BY THE RECIPIENT

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

___ – ___ – ____

or

Employer identification number

__ – _____

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person ▶** | **Date ▶**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

SEALASKA

AFFIDAVIT REQUEST FOR GIFT OF SHARES

PART E: TO BE COMPLETED BY CUSTODIAN IF RECIPIENT IS UNDER 18 YEARS OF AGE

CUSTODIAN INFORMATION

If the recipient is under 18 years of age, a custodian must be appointed to hold the shares. (If the recipient is over 18 years of age, please skip this step). The custodian may be the recipient's parent, legal guardian, or the shareholder who is gifting stock. The custodian must complete and sign this Custodian Consent form to accept the appointment and provide a copy of their Driver's License or ID Card.

Name (First, Middle Initial, Last, Suffix)	Last 4 of SSN or Shareholder ID
Mailing Address, City, State, Zip	

Your Sealaska mail will be sent to the mailing address above and can only be changed by logging in on-line or by written request.

Email Address (Please include your full email address; for example, shareholder@hotmail.com)	Telephone

CUSTODIAN CONSENT

In the matter of, _____ a minor:

This document appoints, _____ as custodian of all stock and other property that the above-named minor is and may later be entitled to receive from Sealaska, pursuant to the provisions of the Alaska Native Claims Settlement Act of December 18, 1971, 85 Stat. 688, (43 U.S.C. 1601 et seq.) until the minor reaches age 18. This appointment complies with Alaska Statute 13.46.085.

The undersigned hereby consents to and accepts appointment and designation as custodian for the above named minor and agrees to receive and hold as custodian all stock and property distributed to such minor by Sealaska pursuant to the provisions of the Alaska Native Claims Settlement Act, which the said minor is or may be entitled to receive. The undersigned further agrees to collect, hold, manage, invest, and reinvest the custodial property in accordance with the Uniform Gifts to Minors Act of the State of Alaska, as it may be amended from time to time. The undersigned acknowledges that they have read and understand the provisions of Section 13.46.085 and 13.46.110 of the Alaska Statutes, concerning the appointment, powers, and duties of custodians for minors, which appear on the following page.

SIGNATURE OF CUSTODIAN

Signature _____ **Date** _____

SEALASKA

AFFIDAVIT REQUEST FOR GIFT OF SHARES

EXCERPTS FROM THE ALASKA UNIFORM TRANSFER TO MINORS ACT ALASKA STATUTE

Sec. 13.46.085 Native corporations; custodians.

(a) The stock or membership in a corporation organized under the law of this state under 43 U.S.C. 1601 et seq. (Alaska Native Claims Settlement Act) that a minor is entitled to receive under that Act shall be held by a custodian.

(b) A person making a transfer of stock, whether by gift, devise, or other method, may nominate a custodian. In the absence of a nomination, the custodian shall be determined under the order of priority set out below. The appointment becomes effective upon the corporation's receipt of the custodian's written consent to the appointment. The order of priority is:

(1) the legal guardian, if any, of the minor;

(2) a parent, if any, of the minor, as selected by the parents;

(3) an adult member of the minor's family; in this paragraph, "member of the minor's family" has the meaning given in AS 13.46.990, and also includes members of a family with whom the minor has customarily lived.

(c) For good cause, a district court or the superior court may vary the order of priority set out in (b) of this section or appoint another suitable person as custodian.

(d) The custodianship is governed by this chapter, as modified by the following:

(1) [Repealed, Sec. 12 ch 60 SLA 1992].

(2) under AS 13.46.150, a third person is responsible for determining whether stock is inalienable under the Act;

(3) the custodian shall give an appropriate receipt for property received for the minor;

(4) the custodian may not alienate inalienable property except within the limits provided by law;

(5) the form of registration or title shall be "as custodian for (name of minor) under the Alaska Native Claims Settlement Act";

(6) a custodian may not receive compensation except, upon application to and approval by the superior court, for unusual and extraordinary services;

(7) custodial property includes securities, money, and other real and personal property under supervision as a consequence of the Act.

(e) Notwithstanding AS 13.46.190, the stock shall be transferred to the minor when the minor reaches 18 years of age, or to the minor's heirs if the minor dies before reaching 18 years of age.

(f) In this section,

(1) "Act" means 43 U.S.C. 1601 et seq. (Alaska Native Claims Settlement Act);

(2) "minor" means an individual who is less than 18 years of age;

(3) "stock" means the stock or membership in a corporation that is organized under the law of this state under the Act and that a minor is entitled to receive under the Act, whether by gift, devise, or other method; "stock" includes inchoate rights to stock.

Sec. 13.46.110 Care of custodial property.

(a) A custodian shall

(1) take control of custodial property;

(2) register or record title to custodial property if appropriate; and

(3) collect, hold, manage, invest, and reinvest custodial property.

(b) In dealing with custodial property, a custodian shall observe the standard of care that would be observed by a prudent person dealing with property of another and is not limited by any other statute, except AS 13.90.010, restricting investments by fiduciaries. If a custodian has a special skill or expertise or is named custodian on the basis of representations of a special skill or expertise, the custodian shall use that skill or expertise. However, a custodian, in the custodian's discretion and without liability to the minor or the minor's estate, may retain custodial property received from a transferor.

(c) A custodian may invest in or pay premiums on life insurance or endowment policies on

(1) the life of the minor only if the minor or the minor's estate is the sole beneficiary; or

(2) the life of another person in whom the minor has an insurable interest only to the extent that the minor, the minor's estate, or the custodian in the capacity of custodian, is the irrevocable beneficiary.

(d) A custodian at all times shall keep custodial property separate and distinct from all other property in a manner sufficient to identify it clearly as custodial property of the minor. Custodial property consisting of an undivided interest is so identified if the minor's interest is held as a tenant in common and is fixed. Custodial property subject to recordation is so identified if it is recorded, and custodial property subject to registration is so identified if it is either registered, or held in an account designated, in the name of the custodian, followed in substance by the words: "as a custodian for (name of minor) under the Alaska Uniform Transfers to Minors Act."

(e) A custodian shall keep records of all transactions with respect to custodial property, including information necessary for the preparation of the minor's tax returns, and shall make them available for inspection at reasonable intervals by a parent or legal representative of the minor or by the minor if the minor has attained the age of 14 years.