



Public Law 100-241, 1987 Amendments to the Alaska Native Claims Settlement Act (ANCSA) allows shareholders over the age of 18, who own stock in a corporation formed under ANCSA to transfer shares of their Class A and/or B common stock as an *inter vivos* (i.e. voluntary) gift to his or her child, grandchild, great-grandchild, niece, nephew, brother, or sister.

By law, the recipient of these shares must be Alaska Native and related to the shareholder by blood or adoption provided the adoption occurred before the child reached 18 years of age. There is no minimum blood quantum requirement for gifting recipients, though recipients must provide proof of their Alaska Native Blood Quantum.

Those ineligible to receive ANCSA shares via gifting include parents, grandparents, aunts, uncles, cousins, stepchildren, step-grandchildren, friends, spouses, and non-Alaska Natives.

The shares must be a true gift and cannot be bought, sold, or exchanged for anything of value. Once all the gifting and enrollment paperwork is completed and the shares transferred, the gifting transaction is irreversible. The gifting shareholder loses all rights to the shares gifted and any future dividends or distributions associated with the transferred shares will now belong to the person who received the shares.

Shareholders whose stock is currently subject to an attachment pursuant to a court order such as child support or a tax levy, are ineligible to gift their shares until that order has been satisfied.

Gift Request Checklist (to be completed by donor):

Gift Request Affidavit (must be notarized by Notary Public or Post Master)



Gift Request Affidavit

Completed by Gifting Donor

I, _____ Date of Birth: _____
(First Name) (Middle Name) (Last Name)

Social security number: _____ Phone: _____

Mailing address: _____

(City) (State) (Zip) Email: _____

Under oath, I hereby depose as follows:

1. I am a shareholder in Calista Corporation currently owning _____ shares of Class A or B stock;
2. I understand that under the Alaska Native Claims Settlement Act (43 U.S.C. § 1606) I am permitted to give a gift of shares to my child, grandchild, great grandchild, niece, nephew, brother, or sister;
3. I understand that the gift recipient must be Alaska Native or of Alaska Native descent which includes family members who were adopted before the age of 18;
4. I understand that this gift of stock places all authority over and benefits to the stock in the hands of the recipient; and that for these shares I will no longer have voting rights and will no longer receive dividends or distributions;
5. I understand that I cannot revoke, take back, or otherwise change this gift of shares once the shares are transferred;
6. I understand that the gift can only be made in whole shares, not fractional shares, unless I am gifting all my shares of which then fractional shares may be gifted;
7. I understand that the gifting request is only valid for 90 days and that if the gift recipient does not accept the shares, provide documentation to prove eligibility, and complete enrollment within that time, a new gifting request must be completed.
8. I attest that I am at least 18 years of age;
9. I affirm that by signing this Gifting Request Affidavit, I am swearing under oath to the best of my knowledge and belief that everything stated here in is true, and that I am acting of my own free will and am not under any undue pressure, influence, or duress;
10. I represent and affirm that I have not received or been promised anything of value as compensation for payment for the stock that I wish to transfer;
11. I understand that after the share transfer is completed in full, I will own _____ shares of Class A or B Calista Corporation Stock.
12. I wish to make a gift of shares of Class A or B stock to the recipient(s) as follows:

Recipient 1	Number of Shares to be Gifted: _____
	Full Name _____ Date of Birth _____
	Mailing Address _____ _____ (City) (State) (Zip) Phone _____
	Relationship with recipient (check one): <input type="checkbox"/> Child <input type="checkbox"/> Grandchild <input type="checkbox"/> Great Grandchild <input type="checkbox"/> Brother <input type="checkbox"/> Sister <input type="checkbox"/> Niece <input type="checkbox"/> Nephew



Gifting Request Affidavit

Completed by Gifting Donor

Recipient 2	<p>Number of Shares to be Gifted: _____</p> <p>Full Name _____ Date of Birth _____</p> <p>Mailing Address _____</p> <p>_____ Phone _____ (City) (State) (Zip)</p> <p>Relationship with recipient (check one):</p> <p><input type="checkbox"/> Child <input type="checkbox"/> Grandchild <input type="checkbox"/> Great Grandchild <input type="checkbox"/> Brother <input type="checkbox"/> Sister <input type="checkbox"/> Niece <input type="checkbox"/> Nephew</p>
Recipient 3	<p>Number of Shares to be Gifted: _____</p> <p>Full Name _____ Date of Birth _____</p> <p>Mailing Address _____</p> <p>_____ Phone _____ (City) (State) (Zip)</p> <p>Relationship with recipient (check one):</p> <p><input type="checkbox"/> Child <input type="checkbox"/> Grandchild <input type="checkbox"/> Great Grandchild <input type="checkbox"/> Brother <input type="checkbox"/> Sister <input type="checkbox"/> Niece <input type="checkbox"/> Nephew</p>
Recipient 4	<p>Number of Shares to be Gifted: _____</p> <p>Full Name _____ Date of Birth _____</p> <p>Mailing Address _____</p> <p>_____ Phone _____ (City) (State) (Zip)</p> <p>Relationship with recipient (check one):</p> <p><input type="checkbox"/> Child <input type="checkbox"/> Grandchild <input type="checkbox"/> Great Grandchild <input type="checkbox"/> Brother <input type="checkbox"/> Sister <input type="checkbox"/> Niece <input type="checkbox"/> Nephew</p>

STOP: Do not sign this document until you are in the presence of a Notary Public or Post Master

Shareholder's Signature _____ Date _____

NOTARY BLOCK

SUBSCRIBED AND SWORN to me this month of _____, day of _____, 20____.

State of _____; Judicial District, City, or County of _____.

Signature of Notary Public or Post Master _____

My commission expires: _____



Gifting Request Affidavit

Completed by Gifting Donor

Recipient 5	<p>Number of Shares to be Gifted: _____</p> <p>Full Name _____ Date of Birth _____</p> <p>Mailing Address _____</p> <p>_____ Phone _____</p> <p>(City) (State) (Zip)</p> <p>Relationship with recipient (check one):</p> <p><input type="checkbox"/> Child <input type="checkbox"/> Grandchild <input type="checkbox"/> Great Grandchild <input type="checkbox"/> Brother <input type="checkbox"/> Sister <input type="checkbox"/> Niece <input type="checkbox"/> Nephew</p>
Recipient 6	<p>Number of Shares to be Gifted: _____</p> <p>Full Name _____ Date of Birth _____</p> <p>Mailing Address _____</p> <p>_____ Phone _____</p> <p>(City) (State) (Zip)</p> <p>Relationship with recipient (check one):</p> <p><input type="checkbox"/> Child <input type="checkbox"/> Grandchild <input type="checkbox"/> Great Grandchild <input type="checkbox"/> Brother <input type="checkbox"/> Sister <input type="checkbox"/> Niece <input type="checkbox"/> Nephew</p>
Recipient 7	<p>Number of Shares to be Gifted: _____</p> <p>Full Name _____ Date of Birth _____</p> <p>Mailing Address _____</p> <p>_____ Phone _____</p> <p>(City) (State) (Zip)</p> <p>Relationship with recipient (check one):</p> <p><input type="checkbox"/> Child <input type="checkbox"/> Grandchild <input type="checkbox"/> Great Grandchild <input type="checkbox"/> Brother <input type="checkbox"/> Sister <input type="checkbox"/> Niece <input type="checkbox"/> Nephew</p>

STOP: Do not sign this document until you are in the presence of a Notary Public or Post Master

Shareholder's Signature

Date

NOTARY BLOCK

SUBSCRIBED AND SWORN to me this month of _____, day of _____, 20____.

State of _____; Judicial District, City, or County of _____.

Signature of Notary Public or Post Master

My commission expires: _____



Proof of Eligibility Documentation

Public Law 100-241, 1987 Amendments of the Alaska Native Claims Settlement Act allows shareholders, over the age of 18, who own stock in a corporation formed under ANCSA to transfer shares of their Class A and/or B common stock as an *inter vivos* (i.e. voluntary) gift to his or her child, grandchild, great-grandchild, niece, nephew, brother, or sister. Calista Corporation verifies eligibility of descent through birth certificates and proof of Alaska Native Blood Quantum.

- 1) Birth Certificates: To determine which birth certificates that will be needed to verify eligibility, please see chart below.

Gift to donor's child	Gift to donor's Grandchild	Gift to your Great Grandchild	Gift to your Niece or Nephew	Gift to your sibling
Donor's child's birth certificate	Birth certificate of the child who is the parent of the donor's grandchild being gifted shares ↓ Grandchild's birth certificate	Birth certificate of the child who is grandparent to parent of child being gifted shares ↓ Birth certificate of the grandchild who is the parent of the great grandchild being gifted shares ↓ Great grandchild's birth certificate	Donor's birth certificate ↓ Donor's sibling's birth certificate who is parent to the niece or nephew being gifted shares ↓ Niece or nephew's birth certificate	Donor's birth certificate ↓ Donor's sibling's birth certificate

By law, the recipient of these shares must be Alaska Native and related to the shareholder by blood or adoption provided the adoption occurred before the child reached 18 years of age. There is no minimum blood quantum requirement for gifting recipients, though recipient must provide proof of their Alaska Native blood quantum.

- 2) Proof of Alaska Native Blood Quantum:
- a. Copy of Alaska Native tribal identification card
 - b. Copy of Bureau of Indian Affairs' Certificate of Degree of Indian Blood (CDIB)
- 3) Proof of Name Change—provide if name on birth certificate is different from name on gifting affidavit.
- a. Marriage certificate
 - b. Court order
 - c. Adoption decree