



UNITED SOUTH AND EASTERN TRIBES, INC.

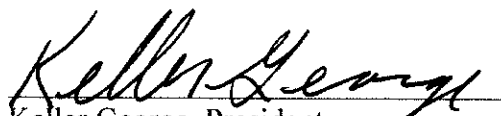
Resolution No. USET 2000:10

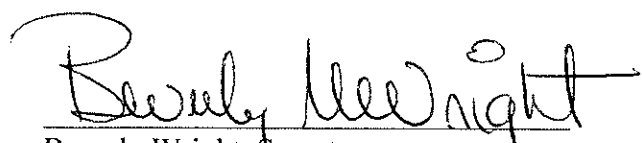
IRS RESTRUCTURING

- WHEREAS**, United South and Eastern Tribes Incorporated (USET) is an intertribal organization comprising twenty-three (23) federally recognized tribes; and
- WHEREAS**, the actions taken by the USET Board of Directors officially represent the intentions of each member tribe, as the Board of Directors comprises delegates from the member tribes' leadership; and
- WHEREAS**, the Internal Revenue Service (IRS) is currently undergoing a process of modernization and restructuring and as part of that restructuring has created four operating divisions; and
- WHEREAS**, the IRS recently, at the behest of the member nations of USET, changed the name of its Tax Exempt Organizations Operating Division to Tax Exempt Government Entities Division in recognition of the fact that Indian nations are governments, not tax exempt organizations; and
- WHEREAS**, the IRS intends to modify its internal operating procedures to ensure that Indian nations are dealt with strictly on a government-to government basis; and
- WHEREAS**, the IRS has published an Indian Assistance Handbook which contains some inaccurate and incomplete information regarding the tax and legal status of Indian nations; and
- WHEREAS**, the IRS has solicited the input of USET and its member nations for purposes of: (1) completing its internal restructuring insofar as it affects Indian nations, and (2) revising its Indian Assistance Handbook; therefore, be it
- RESOLVED** that the USET Board of Directors directs and authorizes the Taxation and Legislation Committee and the USET Executive Director to continue their dialogue with the U.S. Treasury Department and the Internal Revenue Service for purposes of communicating the interests and concerns of USET with respect to those portions of the IRS restructuring that may potentially affect tribal governments to ensure that the governmental status of Indian nations is properly acknowledged and respected; be it further
- RESOLVED** that the Taxation and Legislation Committee is hereby directed to review and revise the IRS Indian Assistance Handbook and to communicate its proposed changes to the Internal Revenue Service.

CERTIFICATION

This resolution was duly passed at the USET Annual Board of Directors Meeting, at which a quorum was present in Verona, NY Thursday, October 28, 1999.


Keller George, President
United South and Eastern Tribes, Inc.


Beverly Wright, Secretary
United South and Eastern Tribes, Inc.

“Because there is strength in Unity”