



United South and Eastern Tribes, Inc.

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February 11, 2015

Dr. Elaine Buckberg
Deputy Assistant Secretary for Policy
Office of Economic Policy
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW, Room 3449
Washington, D.C. 20220

Re: Request for Information and Expedious Development of Charter for the Tribal Advisory Committee

Dear Dr. Buckberg;

On behalf of the United South and Eastern Tribes, Inc. (USET), I write to respectfully request that the Treasury Department promptly provide an update regarding the Department's efforts in developing the charter for the new Tribal Advisory Committee (TAC), which must be created pursuant to the Tribal General Welfare Exclusion (GWE) Act (P.L. 113-168).

As you know, the TAC is very important to Indian Country. This Committee will play a pivotal role in advising the Secretary "on matters relating to the taxation of Indians," the administration of Internal Revenue Code provisions impacting tribal nations, and the education and training of Internal Revenue Service field agents. As we understand it, the Department cannot begin implementation of the GWE Act, including the development of guidance, until the TAC is established. This new law is of critical importance to tribal nations and provides much needed clarity for how tribal nation governmental benefits should be treated under the Internal Revenue Code. The Department's support for the legislation was important to its passage, and USET is grateful for that. The full impact of the law, however, cannot be achieved until the TAC is established and able to do its work.

In recognition of the importance of the TAC's establishment, I write on behalf of USET to respectfully urge the Department to act as expeditiously as possible in getting a charter adopted and the TAC operational. USET wrote you in October 2014 to request that the Treasury Department consult with Tribal Nations on the implementation of the Tribal GWE Act, including development of the TAC. USET appreciates that the Department embraced our request, met with Tribal Nation leaders in early December 2014, and agreed to consult with Tribal Nations in developing the TAC charter. We stand by, ready and committed to consulting with the Department on the development of the charter, but urge that this process be done in a timely manner. To that end, we hope that a draft charter can be released by the Department in the coming weeks so that Tribal Nations can provide input and get a final charter adopted. USET is happy to help organize teleconferences or webinars to assist in outreach to Indian Country to ensure timely consideration and adoption of a charter.

Again, we appreciate the Department's commitment to consult with tribal nations on development of the charter, but we now need to work closely with you to get the charter adopted and the TAC established in summary fashion.

We look forward to our continued dialogue with you and working together to implement the Tribal GWE law. Please do not hesitate to reach our Executive Director, Kitcki A. Carroll, at kcarroll@usetinc.org or 615-467-1540, with any questions or for further information.

Sincerely,

A handwritten signature in black ink that reads "Brian Patterson". The signature is fluid and cursive, with a large, stylized initial "B".

Brian Patterson
President

cc: IRS/ITG Director Christie Jacobs

“Because there is strength in Unity”