



United South and Eastern Tribes, Inc.

Nashville, TN Office:

711 Stewarts Ferry Pike, Suite 100
Nashville, TN 37214
Phone: (615) 872-7900
Fax: (615) 872-7417

Washington, DC Office:

400 North Capitol Street, Suite 585
Washington, D.C., 20001
Phone: (202) 624-3550
Fax: (202) 393-5218

USET Resolution No. 2012:035

CALLING FOR CONGRESSIONAL OVERSIGHT OF INTERNAL REVENUE SERVICE AUDITS OF TRIBAL GOVERNMENT PROGRAMS

- WHEREAS,** United South and Eastern Tribes, Incorporated (USET) is an intertribal organization comprised of twenty-six (26) 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 Congress, the Department of the Treasury and the Internal Revenue Service (IRS) have recognized that Tribal Governments are political bodies not subject to income tax provisions of the Internal Revenue Code; and
- WHEREAS,** Congress has enacted legislation, such as the Indian Tribal Governmental Tax Status Act, so that the Tax Code treats Tribal Governments in a manner comparable to that of State governments for many purposes; and
- WHEREAS,** the IRS is pursuing audits and examinations of Tribal Government general welfare and other governmental programs in a manner the IRS has not undertaken with respect to state and local government programs; therefore, be it
- RESOLVED** the USET Board of Directors respectfully requests Congressional investigation and oversight of Internal Revenue Service examinations and audits of Tribal Government general welfare and other governmental programs.

CERTIFICATION

This resolution was duly passed at the USET Semi-Annual Meeting, at which a quorum was present, in Marksville, LA, on May 24, 2012.

Brian Patterson, President
United South and Eastern Tribes, Inc.

Brenda W. Lintinger, Secretary
United South and Eastern Tribes, Inc.