



UNITED SOUTH AND EASTERN TRIBES, INC.
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UNITED SOUTH AND EASTERN TRIBES, INC.

Resolution No. USET 96:41

IRS ASSISTANCE MANUAL

- WHEREAS,** the United South and Eastern Tribes, Incorporated (USET) is an inter-tribal organization comprised of twenty-three (23) federally recognized tribes; and
- WHEREAS,** the actions taken by the USET, Inc. Board of Directors officially represent the intentions of each member tribe, as the Board of Directors is comprised of delegates from the member tribes leadership; and
- WHEREAS,** the Internal Revenue Service recently published an internal audit manual which is titled *The Indian Assistance Handbook* (the Handbook), that contains guidelines and protocols for conducting IRS examinations of Indian nations and their people; and
- WHEREAS,** the Handbook contains numerous erroneous statements and critical omissions regarding the legal status and tax obligations of Indian nations and their people, and fails to acknowledge the government-to-government relationship that exists between the United States and Indian nations; and
- WHEREAS,** the mistaken assumptions and incorrect interpretations of existing treaties contained in the Handbook represent a threat to the sovereignty of the members of USET; and
- WHEREAS,** the IRS has solicited comments from Indian nations regarding the Handbook.

NOW, THEREFORE, BE IT RESOLVED that the Taxation Committee is hereby authorized and directed to prepare written comments and changes to the United States Department of Treasury on behalf of USET;

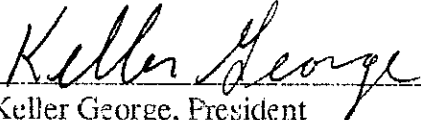
BE IT FURTHER RESOLVED that the Taxation Committee is hereby authorized and directed to contact officials of the Treasury Department for purposes of ensuring those portions of the Handbook that threaten and display disrespect for Indian sovereignty and misconstrue existing treaties are changed and corrected.

“Because there is strength in Unity”

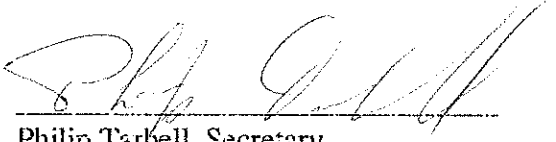
(USET 96:41)

CERTIFICATION

This resolution was duly passed at the USET Semi-Annual Board of Directors meeting, at which a quorum was present, in Bangor, ME on Friday, June 21, 1996.



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



Philip Tarbell, Secretary
United South & Eastern Tribes, Inc.