



## UNITED SOUTH AND EASTERN TRIBES, INC.

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Resolution No. USET 2000:47

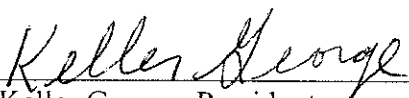
### IRS RESTRUCTURING

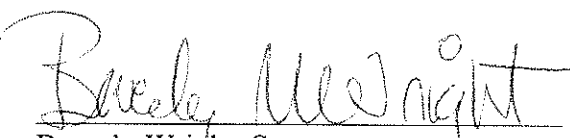
- WHEREAS,** United South and Eastern Tribes, Incorporated (USET) is an intertribal organization comprising twenty-three (23) federally recognized tribes; and
- WHEREAS,** the actions taken by the USET Board of Directors officially represent the intentions of each member tribe, as the Board of Directors 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 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 the Indian Assistance Handbook which contains inaccurate and incomplete information regarding the tax and legal status of Indian nations;
- 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; and
- WHEREAS,** there is a need to develop a separate assistance manual for the members of USET to assist them in dealing with federal and state taxing authorities; 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; be it further
- RESOLVED** that the Taxation and Legislation Committee is hereby directed to draft a handbook for the exclusive use of the members of USET which will assist them in understanding the tax laws of the United States and various state governments and guide them in dealings with federal and state taxing authorities.

*“Because there is strength in Unity”*

**CERTIFICATION**

This resolution was duly passed during Impact Week at which a quorum was present, in Washington, D.C. Thursday, February 3, 2000.

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

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