



UNITED SOUTH AND EASTERN TRIBES, INC.

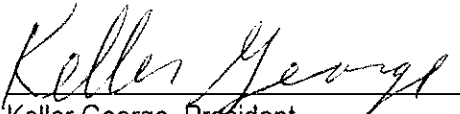
USET Resolution No. 2004:066

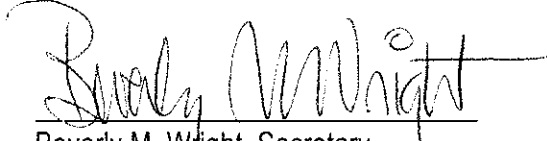
ABUSIVE TAX SCHEMES IN INDIAN COUNTRY

- WHEREAS,** United South and Eastern Tribes Incorporated (USET) is an intertribal organization comprised of twenty-four (24) 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 Office of Indian Tribal Governments (ITG) has formed a new task force to combat abusive and fraudulent tax schemes in Indian Country; and
- WHEREAS,** some Indian nations have been victims of such abusive transactions, exposing said nations to potential legal liability and other adverse consequences; and
- WHEREAS,** the use of tribal sovereignty to facilitate the nonpayment of income taxes by non-Indians is inappropriate and may threaten the sovereign and independent status of all Indian nations; and
- WHEREAS,** ITG has requested the assistance of USET and its member tribes in combating the promotion of abusive and fraudulent tax schemes in Indian Country; therefore, be it
- RESOLVED** that the USET Board of Directors strongly supports the efforts of ITG to protect Indian nations from unscrupulous promoters of unlawful tax shelters and similar transactions; and, be it further
- RESOLVED** that the USET Board of Directors shall assist the ITG task force in its efforts to identify and expose abusive tax schemes and to educate its member tribes regarding such transactions.

CERTIFICATION

This resolution was duly passed at the USET Semi-Annual Meeting at which a quorum was present in Hollywood, FL on Thursday, June 17, 2004.


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


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