

26 CFR 601.201: Rulings and determination letters. (Also sections 103(c), 105(e), 117(b)(2)(A), 164, 170, 403(b)(1)(A)(ii), 454(b)(2), 511(a)(2)(B), 2055, 2106(a)(2), 2522, 4041(g), 4216, 4253(i), 4483(a), 4911, 4940(c), 4941(d), 4942(f), 4945(f), 4946(c).)

## Rev. Proc. 2001-15

### SECTION 1. GENERAL

01. *PURPOSE* The purpose of this revenue procedure is to provide a modified and supplemented list of Indian tribal governments that are to be treated similarly to states for specified purposes under the Internal Revenue Code.

02. *BACKGROUND* The Indian Tribal Governmental Tax Status Act of 1982 (Title II of Pub. L. No. 97-473, 1983-1 C.B. 510, 511, as amended by Pub. L. No. 98-21, 1983-2 C.B. 309, 315) added certain provisions to the Code that pertain to the status of Indian tribal governments. Section 7871(a) of the Internal Revenue Code and Section 305.7871-1 of the Income Tax Regulations provide that Indian tribal governments (or subdivisions thereof) will be treated as states for certain enumerated federal tax purposes. For example, charitable contributions to or for the use of a tribal government may be deductible under the federal income, gift, and estate tax laws; a tribal government is entitled to exemption from certain excise taxes; taxes imposed by a tribe may be deductible; and public activity bonds may be tax exempt obligations. Section 1065 of the Tax Reform Act of 1984, 1984-3 (Vol. 1) C.B. 556, made permanent the rules treating Indian tribal governments (or subdivisions thereof) as states (or political subdivisions thereof).

03. *DEFINITIONS* The term "Indian tribal government" is defined under section 7701(a)(40) of the Code, as amended, to mean the governing body of any tribe, band, community, village or group of Indians, or (if applicable) Alaska Natives that is determined by the Secretary of Treasury, after consultation with the Secretary of the Interior, to exercise governmental functions. Section 7871(d) of the Code states that, for purposes of section 7871(a), a subdivision of an Indian tribal government shall be treated as a political subdivision of a state if (and only if) the Secretary of the Treasury determines (after consultation with the Secretary of the Interior) that such subdivision has been delegated the right to exercise one or more

of the substantial governmental functions of the Indian tribal government.

### SECTION 2. APPLICATION

01. *QUALIFICATIONS* The following modified and supplemented list of Indian tribal entities, including Indian tribes, bands, communities, villages, and groups of Indians, as well as Alaska Natives, represents Indian tribal governments and is subject to these qualifications:

(1) The list does not include Indian tribal subdivisions because the determination of which entities qualify as subdivisions is discussed in Rev. Proc. 84-36, 1984-1 C.B. 510, as modified by Rev. Proc. 86-17, 1986-1 C.B. 550.

(2) Temporary Regulation section 305.7701-1(a) defines what constitutes "governmental functions" for purposes of defining an Indian tribal government or political subdivision thereof. Tribal entities not appearing on this list may apply for a ruling on whether they qualify pursuant to all applicable procedural rules set forth in the Statement of Procedural Rules (26 CFR Part 601), and guidelines set forth in Rev. Proc. 84-37, 1984-1 C.B. 513, as modified by Rev. Proc. 86-17, 1986-1 C.B. 550, and Rev. Proc. 2001-1, IRB 2001-1.

(3) Inclusion on a published list does not necessarily establish that a tribe qualifies for a particular tax benefit. For example, when a tribal entity seeks exemption from excise taxes, the entity must be able to demonstrate that the underlying transaction involves the exercise of an essential governmental function of the Indian tribal government.

### SECTION 3. LIST

#### 01. INDIAN TRIBAL ENTITIES THAT EXERCISE GOVERNMENTAL FUNCTIONS FOR PURPOSES OF TITLE II OF PUB. L. NO. 97-473.

Absentee-Shawnee Tribe of Indians of Oklahoma

Agua Caliente Band of Cahuilla Indians of the Agua Caliente Indian Reservation, California

Ak Chin Indian Community of the Maricopa (Ak Chin) Indian Reservation, Arizona

Alabama-Coushatta Tribes of Texas

Alabama-Quassarte Tribal Town, Oklahoma

Alturas Indian Rancheria, California

Apache Tribe of Oklahoma

Arapahoe Tribe of the Wind River Reservation, Wyoming

Aroostook Band of Micmac Indians of Maine

Assiniboine and Sioux Tribes of the Fort Peck Indian Reservation, Montana

Augustine Band of Cahuilla Mission Indians of the Augustine Reservation, California

Bad River Band of the Lake Superior Tribe of Chippewa Indians of the Bad River Reservation, Wisconsin

Barona Group of Capitan Grande Band of Mission Indians of the Barona Reservation, California

Bay Mills Indian Community of the Sault Ste. Marie Band of Chippewa Indians, Bay Mills Reservation, Michigan

Bear River Band of the Rohnerville Rancheria, California

Berry Creek Rancheria of Maidu Indians of California

Big Lagoon Rancheria, California

Big Pine Band of Owens Valley Paiute Shoshone Indians of the Big Pine Reservation, California

Big Sandy Rancheria of Mono Indians of California

Big Valley Band of Pomo Indians of the Big Valley Rancheria, California

Blackfeet Tribe of the Blackfeet Indian Reservation of Montana

Blue Lake Rancheria, California

Bridgeport Paiute Indian Colony of California

Buena Vista Rancheria of Me-Wuk Indians of California

Burns Paiute Tribe of the Burns Paiute Indian Colony of Oregon

Cabazon Band of Cahuilla Mission Indians of the Cabazon Reservation, California	Comanche Indian Tribe, Oklahoma	Eastern Band of Cherokee Indians of North Carolina
Cachil DeHe Band of Wintun Indians of the Colusa Indian Community of the Colusa Rancheria, California	Confederated Salish & Kootenai Tribes of the Flathead Reservation, Montana	Eastern Shawnee Tribe of Oklahoma
Caddo Indian Tribe of Oklahoma	Confederated Tribes of the Chehalis Reservation, Washington	Elem Indian Colony of Pomo Indians of the Sulphur Bank Rancheria, California
Cahuilla Band of Mission Indians of the Cahuilla Reservation, California	Confederated Tribes of the Colville Reservation, Washington	Elk Valley Rancheria, California
Cahto Indian Tribe of the Laytonville Rancheria, California	Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians of Oregon	Ely Shoshone Tribe of Nevada
Campo Band of Diegueno Mission Indians of the Campo Indian Reservation, California	Confederated Tribes of the Goshute Reservation, Nevada and Utah	Enterprise Rancheria of Maidu Indians of California
Capitan Grande Band of Diegueno Mission Indians of California	Confederated Tribes of the Grande Ronde Community of Oregon	Flandreau Santee Sioux Tribe of South Dakota
Catawba Indian Nation (aka Catawba Tribe of South Carolina)	Confederated Tribes of the Siletz Reservation, Oregon	Forest County Potawatomi Community of Wisconsin Potawatomi Indians, Wisconsin
Cayuga Nation of New York	Confederated Tribes of the Umatilla Reservation, Oregon	Fort Belknap Indian Community of the Fort Belknap Reservation of Montana
Cedarville Rancheria, California	Confederated Tribes of the Warm Springs Reservation of Oregon	Fort Bidwell Indian Community of the Fort Bidwell Reservation of California
Chemehuevi Indian Tribe of the Chemehuevi Reservation, California	Confederated Tribes and Bands of the Yakima Indian Nation of the Yakima Reservation, Washington	Fort Independence Indian Community of Paiute Indians of the Fort Independence Reservation, California
Cher-Ae Heights Indian Community of the Trinidad Rancheria, California	Coquille Tribe of Oregon	Fort McDermitt Paiute and Shoshone Tribes of the Fort McDermitt Indian Reservation, Nevada and Oregon
Cherokee Nation, Oklahoma	Cortina Indian Rancheria of Wintun Indians of California	Fort McDowell Mohave-Apache Community of the Fort McDowell Indian Reservation, Arizona
Cheyenne-Arapaho Tribes of Oklahoma	Coushatta Tribe of Louisiana	Fort Mojave Indian Tribe of Arizona, California and Nevada
Cheyenne River Sioux Tribe of the Cheyenne River Reservation, South Dakota	Cow Creek Band of Umpqua Indians of Oregon	Fort Sill Apache Tribe of Oklahoma
Chickasaw Nation, Oklahoma	Coyote Valley Band of Pomo Indians of California	Gila River Indian Community of the Gila River Indian Reservation, Arizona
Chicken Ranch Rancheria of Me-Wuk Indians of California	Crow Tribe of Montana	Grand Traverse Band of Ottawa and Chippewa Indians of Michigan
Chippewa-Cree Indians of the Rocky Boy's Reservation, Montana	Crow Creek Sioux Tribe of the Crow Creek Reservation, South Dakota	Graton Rancheria, California
Chitimacha Tribe of Louisiana	Cuyapaipe Community of Diegueno Mission Indians of the Cuyapaipe Reservation, California	Greenville Rancheria of Maidu Indians of California
Choctaw Nation of Oklahoma	Death Valley Timba-Sha Shoshone Band of California	Grindstone Indian Rancheria of Wintun-Wailaki Indians of California
Citizen Potawatomi Nation, Oklahoma	Delaware Nation, Oklahoma (formerly Delaware Tribe of Western Oklahoma)	Guidiville Rancheria of California
Cloverdale Rancheria of Pomo Indians of California	Delaware Tribe of Indians, Oklahoma	Hannahville Indian Community of Wisconsin Potawatomi Indians of Michigan
Cocopah Tribe of Arizona	Dry Creek Rancheria of Pomo Indians of California	Havasupai Tribe of the Havasupai Reservation, Arizona
Coeur D'Alene Tribe of the Coeur D'Alene Reservation, Idaho	Duckwater Shoshone Tribe of the Duckwater Reservation, Nevada	Ho-Chunk Nation of Wisconsin (formerly known as the Wisconsin Winnebago Tribe)
Cold Springs Rancheria of Mono Indians of California		
Colorado River Indian Tribes of the Colorado River Indian Reservation, Arizona and California		

Hoh Indian Tribe of the Hoh Indian Reservation, Washington	Kootenai Tribe of Idaho	Match-e-be-nash-she-wish Band of Potawatomi Indians of Michigan
Hoopa Valley Tribe, California	La Jolla Band of Luiseno Mission Indians of the La Jolla Reservation, California	Mechoopda Indian Tribe of Chico Rancheria, California
Hopi Tribe of Arizona	La Posta Band of Diegueno Mission Indians of the La Posta Indian Reservation, California	Menominee Indian Tribe of Wisconsin
Hopland Band of Pomo Indians of the Hopland Rancheria, California	Lac Courte Oreilles Band of Lake Superior Chippewa Indians of the Lac Courte Oreilles Reservation of Wisconsin	Mesa Grande Band of Diegueno Mission Indians of the Mesa Grande Reservation, California
Houlton Band of Maliseet Indians of Maine	Lac du Flambeau Band of Lake Superior Chippewa Indians of the Lac du Flambeau Reservation of Wisconsin, Wisconsin	Mescalero Apache Tribe of the Mescalero Reservation, New Mexico
Hualapai Tribe of the Hualapai Indian Reservation, Arizona	Lac Vieu Desert Band of Lake Superior Chippewa Indians of Michigan	Miami Tribe of Oklahoma
Huron Potawatomi, Inc., Michigan	Las Vegas Tribe of Paiute Indians of the Las Vegas Indian Colony, Nevada	Miccosukee Tribe of Indians of Florida
Inaja Band of Diegueno Mission Indians of the Inaja and Cosmit Reservation, California	Little River Band of Ottawa Indians of Michigan	Middletown Rancheria of Pomo Indians of California
Ione Band of Miwok Indians of California	Little Traverse Bay Bands of Odawa Indians of Michigan	Minnesota Chippewa Tribe, Minnesota (Six Component reservations: Bois Forte Band (Nett Lake); Fond du Lac Band; Grand Portage Band; Leech Lake Band; Mille Lacs Band; White Earth Band)
Iowa Tribe of Kansas and Nebraska	Los Coyotes Band of Cahuilla Mission Indians of the Los Coyotes Reservation, California	Mississippi Band of Choctaw Indians, Mississippi
Iowa Tribe of Oklahoma	Lovelock Paiute Tribe of the Lovelock Indian Colony, Nevada	Moapa Band of Paiute Indians of the Moapa River Indian Reservation, Nevada
Jackson Rancheria of Me-Wuk Indians of California	Lower Brule Sioux Tribe of the Lower Brule Reservation, South Dakota	Modoc Tribe of Oklahoma
Jamestown S'Klallam Tribe of Washington	Lower Elwha Tribal Community of the Lower Elwha Reservation, Washington	Mohegan Indian Tribe of Connecticut
Jamul Indian Village of California	Lower Lake Rancheria, California	Mooretown Rancheria of Maidu Indians of California
Jena Band of Choctaw Indians, Louisiana	Lower Sioux Indian Community of the Minnesota Mdewakanton Sioux Indians of the Lower Sioux Reservation in Minnesota	Morongo Band of Cahuilla Mission Indians of the Morongo Reservation, California
Jicarilla Apache Tribe of the Jicarilla Apache Indian Reservation, New Mexico	Lummi Tribe of the Lummi Reservation, Washington	Muckleshoot Indian Tribe of the Muckleshoot Reservation, Washington
Kaibab Band of Paiute Indians of the Kaibab Indian Reservation, Arizona	Lytton Rancheria of California	Muscogee (Creek) Nation, Oklahoma
Kalispel Indian Community of the Kalispel Reservation, Washington	Makah Indian Tribe of the Makah Indian Reservation, Washington	Narragansett Indian Tribe of Rhode Island
Karok Tribe of California	Manchester Band of Pomo Indians of the Manchester-Point Arena Rancheria, California	Navajo Nation, Arizona, New Mexico and Utah
Kashia Band of Pomo Indians of the Stewarts Point Rancheria, California	Manzanita Band of Diegueno Mission Indians of the Manzanita Reservation, California	Nez Perce Tribe of Idaho
Kaw Nation, Oklahoma	Mashantucket Pequot Tribe of Connecticut	Nisqually Indian Tribe of the Nisqually Reservation, Washington
Keweenaw Bay Indian Community of L'Anse and Ontonagon Bands of Chippewa Indians of the L'Anse Reservation, Michigan		Nooksack Indian Tribe of Washington
Kialagee Tribal Town, Oklahoma		Northern Cheyenne Tribe of the Northern Cheyenne Indian Reservation, Montana
Kickapoo Tribe of Indians of the Kickapoo Reservation in Kansas		Northfork Rancheria of Mono Indians of California
Kickapoo Tribe of Oklahoma		
Kickapoo Traditional Tribe of Texas		
Kiowa Indian Tribe of Oklahoma		
Klamath Indian Tribe of Oregon		

Northwestern Band of Shoshoni Nation of Utah (Washakie)	Pokagon Band of Potawatomi Indians of Michigan	Quinault Tribe of the Quinault Reservation, Washington
Oglala Sioux Tribe of the Pine Ridge Reservation, South Dakota	Ponca Tribe of Indians of Oklahoma Ponca Tribe of Nebraska	Ramona Band or Village of Cahuilla Mission Indians of California
Omaha Tribe of Nebraska	Port Gamble Indian Community of the Port Gamble Reservation, Washington	Red Cliff Band of Lake Superior Chippewa Indians of Wisconsin
Oneida Nation of New York	Potter Valley Rancheria of Pomo Indians of California	Red Lake Band of Chippewa Indians of the Red Lake Reservation, Minnesota
Oneida Tribe of Wisconsin	Prairie Band of Potawatomi Indians, Kansas	Redding Rancheria, California
Onondaga Nation of New York	Prairie Island Indian Community of Minnesota Mdewakanton Sioux Indians of the Prairie Island Reservation, Minnesota	Redwood Valley Rancheria of Pomo Indians of California
Osage Tribe, Oklahoma	Pueblo of Acoma, New Mexico	Reno-Sparks Indian Colony, Nevada
Ottawa Tribe of Oklahoma	Pueblo of Cochiti, New Mexico	Resighini Rancheria, California (formerly known as the Coast Indian Community of Yurok Indians of the Resighini Rancheria)
Otoe-Missouria Tribe of Indians, Oklahoma	Pueblo of Jemez, New Mexico	Rincon Band of Luiseno Mission Indians of the Rincon Reservation, California
Paiute Indian Tribe of Utah	Pueblo of Isleta, New Mexico	Robinson Rancheria of Pomo Indians of California
Paiute-Shoshone Indians of the Bishop Community of the Bishop Colony, California	Pueblo of Laguna, New Mexico	Rosebud Sioux Tribe of the Rosebud Indian Reservation, South Dakota
Paiute-Shoshone Tribe of the Fallon Reservation and Colony, Nevada	Pueblo of Nambe, New Mexico	Round Valley Indian Tribes of the Round Valley Reservation, California (formerly known as the Covelo Indian Community)
Paiute-Shoshone Indians of the Lone Pine Community of the Lone Pine Reservation, California	Pueblo of Picuris, New Mexico	Rumsey Indian Rancheria of Wintun Indians of California
Pala Band of Luiseno Mission Indians of the Pala Reservation, California	Pueblo of Pojoaque, New Mexico	Sac and Fox Tribe of the Mississippi in Iowa
Pascua Yaqui Tribe of Arizona	Pueblo of San Felipe, New Mexico	Sac and Fox Nation of Missouri in Kansas and Nebraska
Paskenta Band of Nomlaki Indians of California	Pueblo of San Juan, New Mexico	Sac and Fox Nation, Oklahoma
Passamaquoddy Tribe of Maine	Pueblo of San Ildefonso, New Mexico	Saginaw Chippewa Indian Tribe of Michigan, Isabella Reservation
Pauma Band of Luiseno Mission Indians of the Pauma and Yuima Reservation, California	Pueblo of Sandia, New Mexico	Salt River Pima-Maricopa Indian Community of the Salt River Reservation, Arizona
Pawnee Nation of Oklahoma	Pueblo of Santa Ana, New Mexico	Samish Indian Tribe, Washington
Pechanga Band of Luiseno Mission Indians of the Pechanga Reservation, California	Pueblo of Santa Clara, New Mexico	San Carlos Apache Tribe of the San Carlos Reservation, Arizona
Penobscot Tribe of Maine	Pueblo of Santo Domingo, New Mexico	San Juan Southern Paiute Tribe of Arizona
Peoria Tribe of Indians of Oklahoma	Pueblo of Taos, New Mexico	San Manual Band of Serrano Mission Indians of the San Manual Reservation, California
Picayune Rancheria of Chukchansi Indians of California	Pueblo of Tesuque, New Mexico	San Pasqual Band of Diegueno Mission Indians of California
Pinoleville Rancheria of Pomo Indians of California	Pueblo of Zia, New Mexico	
Pit River Tribe, California ( includes Big Bend, Lookout, Montgomery Creek and Roaring Creek Rancherias, and XL Ranch)	Puyallup Tribe of the Puyallup Reservation, Washington	
Poarch Band of Creek Indians of Alabama	Pyramid Lake Paiute Tribe of the Pyramid Lake Reservation, Nevada	
	Quapaw Tribe of Indians, Oklahoma	
	Quartz Valley Indian Community of the Quartz Valley Reservation of California	
	Quechan Tribe of the Fort Yuma Indian Reservation, California and Arizona	
	Quileute Tribe of the Quileute Reservation, Washington	

Santa Rosa Indian Community of the Santa Rosa Rancheria, California	Skull Valley Band of Goshute Indians of Utah	Tohono O'odham Nation of Arizona (formerly Papago Tribal Council)
Santa Rosa Band of Cahuilla Mission Indians of the Santa Rosa Reservation, California	Smith River Rancheria, California	Tonawanda Band of Seneca Indians of New York
Santa Ynez Band of Chumash Mission Indians of the Santa Ynez Reservation, California	Snoqualmie Tribe, Washington	Tonkawa Tribe of Indians of Oklahoma
Santa Ysabel Band of Diegueno Mission Indians of the Santa Ysabel Reservation, California	Soboba Band of Luiseno Mission Indians of the Soboba Reservation, California	Tonto Apache Tribe of Arizona
Santee Sioux Tribe of the Santee Reservation of Nebraska	Sokaogon Chippewa Community of the Mole Lake Band of Chippewa Indians, Wisconsin	Torres-Martinez Band of Cahuilla Mission Indians of California
Sauk-Suiattle Indian Tribe of Washington	Southern Ute Indian Tribe of the Southern Ute Reservation, Colorado	Tule River Indian Tribe of the Tule River Indian Reservation, California
Sault Ste. Marie Tribe of Chippewa Indians of Michigan	Spirit Lake Tribe, North Dakota (formerly known as the Devils Lake Sioux Tribe)	Tulalip Tribes of the Tulalip Reservation, Washington
Scotts Valley Band of Pomo Indians of California	Spokane Tribe of the Spokane Reservation, Washington	Tunica-Biloxi Indian Tribe of Louisiana
Seminole Nation of Oklahoma	Squaxin Island Tribe of the Squaxin Island Reservation, Washington	Tuolumne Band of Me-Wuk Indians of the Tuolumne Rancheria of California
Seminole Tribe of Florida, Dania, Big Cypress, Brighton, Hollywood and Tampa Reservations	St. Croix Chippewa Indians of Wisconsin, St. Croix Reservation	Turtle Mountain Band of Chippewa Indians of North Dakota
Seneca Nation of New York	St. Regis Band of Mohawk Indians of New York	Tuscarora Nation of New York
Seneca-Cayuga Tribe of Oklahoma	Standing Rock Sioux Tribe of North and South Dakota	Twenty-Nine Palms Band of Luiseno Mission Indians of California
Shakopee Mdewakanton Sioux Community of Minnesota (Prior Lake)	Stockbridge-Munsee Community of Mohican Indians of Wisconsin	United Auburn Indian Community of the Auburn Rancheria of California
Shawnee Tribe, Oklahoma	Stillaguamish Tribe of Washington	United Keetoowah Band of Cherokee Indians of Oklahoma
Sheep Ranch Rancheria of Me-Wuk Indians of California	Summit Lake Paiute Tribe of Nevada	Upper Lake Band of Pomo Indians of Upper Lake Rancheria of California
Sherwood Valley Rancheria of Pomo Indians of California	Suquamish Indian Tribe of the Port Madison Reservation, Washington	Upper Sioux Indian Community of the Upper Sioux Reservation, Minnesota
Shingle Springs Band of Miwok Indians, Shingle Springs Rancheria (Verona Tract), California	Susanville Indian Rancheria, California	Upper Skagit Indian Tribe of Washington
Shoalwater Bay Tribe of the Shoalwater Bay Indian Reservation, Washington	Swinomish Indians of the Swinomish Reservation, Washington	Ute Indian Tribe of the Uintah and Ouray Reservation, Utah
Shoshone Tribe of the Wind River Reservation, Wyoming	Sycuan Band of Diegueno Mission Indians of California	Ute Mountain Tribe of the Ute Mountain Reservation, Colorado, New Mexico and Utah
Shoshone-Bannock Tribes of the Fort Hall Reservation of Idaho	Table Bluff Reservation-Wiyot Tribe, California	Utu Utu Gwaitu Paiute Tribe of the Benton Paiute Reservation, California
Shoshone-Paiute Tribes of the Duck Valley Reservation, Nevada	Table Mountain Rancheria of California	Viejas (Baron Long) Group of Capitan Grande Band of Mission Indians of the Viejas Reservation, California
Sisseton-Wahpeton Sioux Tribe of the Lake Traverse Reservation, South Dakota	Te-Moak Tribes of Western Shoshone Indians of Nevada (Four constituent bands: Battle Mountain Band; Elko Band; South Fork Band; and Wells Band)	Walker River Paiute Tribe of the Walker River Reservation, Nevada
Skokomish Indian Tribe of the Skokomish Reservation, Washington	Thlopthlocco Tribal Town, Oklahoma	Wampanoag Tribe of Gay Head (Aquinnah) of Massachusetts
	Three Affiliated Tribes of the Fort Berthold Reservation, North Dakota	

Washoe Tribe of Nevada and California (Carson Colony; Dresslerville Colony; Woodfords Community; Stewart Community; and Washoe Ranches)	Angoon Community Association Aniak, Village of Aniak Anvik Village	Circle Native Community Clark's Point, Village of Clark's Point Council, Native Village of Council
White Mountain Apache Tribe of the Fort Apache Reservation, Arizona	Arctic Village (See Venetie, Native Village of Venetie Tribal Government)	Craig Community Association Crooked Creek, Village of Crooked Creek
Wichita and Affiliated Tribes (Wichita, Keechi, Waco and Twakonie), Oklahoma	Asa'carsarmiut Tribe (formerly Native Village of Mountain Village) Atka, Native Village of Atka	Curyung Tribal Council (formerly Native Village of Dillingham)
Winnebago Tribe of Nebraska	Atqasuk Village (Atkasook)	Deering, Native Village of Deering
Winnemucca Indian Colony of Nevada	Atmauthluak, Village of Atmauthluak	Diomedes, Native Village of Diomedes (aka Inalik)
Wyandotte Tribe of Oklahoma	Barrow, Native Village of Barrow Inupiat Traditional Government (formerly Native Village of Barrow)	Dot Lake, Village of Dot Lake
Yankton Sioux Tribe of South Dakota	Beaver Village	Douglas Indian Association
Yavapai-Apache Nation of the Camp Verde Indian Reservation, Arizona	Belkofski, Native Village of Belkofski	Eagle, Native Village of Eagle
Yavapai-Prescott Tribe of the Yavapai Reservation, Arizona	Bill Moore's Slough, Village of Bill Moore's Slough	Eek, Native Village of Eek Egegik Village
Yerington Paiute Tribe of the Yerington Colony and Campbell Ranch, Nevada	Birch Creek Tribe (formerly listed as Birch Creek Village)	Eklutna Native Village
Yomba Shoshone Tribe of the Yomba Reservation, Nevada	Brevig Mission, Native Village of Brevig Mission	Ekuk, Native Village of Ekuk Ekwok Village
Ysleta Del Sur Pueblo of Texas	Buckland, Native Village of Buckland	Elim, Native Village of Elim
Yurok Tribe of the Yurok Reservation, California	Cantwell, Native Village of Cantwell	Emmonak Village
Zuni Tribe of the Zuni Reservation, New Mexico	Chalkyitsik Village	Evansville Village (aka Bettles Field)
ALASKA NATIVE ENTITIES	Chanega (aka Chenega), Native Village of Chanega	Eyak, Native Village of Eyak (Cordova)
Afognak, Village of Afognak	Chefornak, Village of Chefornak	False Pass, Native Village of False Pass
Agdaagux Tribe of King Cove	Chevak Native Village	Fort Yukon, Native Village of Fort Yukon
Akhiok, Native Village of Akhiok	Chickaloon Native Village	Gakona, Native Village of Gakona
Akiachak, Native Village of Akiachak	Chignik, Native Village of Chignik	Galena Village (aka Loudon Village)
Akiak Native Community	Chignik Lagoon, Native Village of Chignik Lagoon	Gambell, Native Village of Gambell
Akutan, Native Village of Akutan	Chignik Lake Village	Georgetown, Native Village of Georgetown
Alakanak, Village of Alakanak	Chilkat Indian Village (Klukwan)	Goodnews Bay, Native Village of Goodnews Bay
Alatna Village	Chilkoot Indian Association (Haines)	Grayling, Organized Village of Grayling (aka Holikachuk)
Alegnagik, Native Village of Alegnagik	Chinik Eskimo Community (Golovin)	Gulkana Village
Algaaciq, Native Village of Algaaciq (St. Mary's)	Chistochina, Native Village of Chistochina	Hamilton, Native Village of Hamilton
Allakaket Village	Chitina, Native Village of Chitina	Healy Lake Village
Ambler, Native Village of Ambler	Chuathbaluk, Native Village of Chuathbaluk (Russian Mission, Kuskokwim)	Holy Cross Village
Anaktuvuk Pass, Village of Anaktuvuk Pass	Chuloonawick Native Village	Hoonah Indian Association
Andreafski, Yupiit of Andreafski		Hooper Bay, Native Village of Hooper Bay

Hughes Village	Kwinhagak, Native Village of Kwinhagak (aka Quinhagak)	Noorvik Native Community
Huslia Village	Larsen Bay, Native Village of Larsen Bay	Northway Village
Hydaburg Cooperative Association	Levelock Village	Nuiqsut, Native Village of Nuiqsut (aka Nooiksut)
Igiugig Village	Lesnoi Village (aka Woody Island)	Nulato Village (Nulato Village Council)
Iliamna, Village of Iliamna	Lime Village	Nunakauyarmiut Tribe (formerly Native Village of Toksook Bay)
Inupiat Community of the Arctic Slope	Lower Kalskag, Village of Lower Kalskag	Nunapitchuk, Native Village of Nunapitchuk
Iqurmuit Traditional Council (formerly Native Village of Russian Mission)	Manley Hot Springs Village	Ohogamiut, Village of Ohogamiut
Ivanoff Bay Village	Manokotak Village	Old Harbor, Village of Old Harbor
Kaguyak Village	Marshall, Native Village of Marshall (aka Fortuna Ledge)	Orutsararmiut Native Village (aka Bethel)
Kake, Organized Village of Kake	Mary's Igloo, Native Village of Mary's Igloo	Oscarville Traditional Village
Kaktovik Village (aka Barter Island)	McGrath Native Village	Ouzinkie, Native Village of Ouzinkie
Kalskag, Village of Kalskag	Mekoryuk, Native Village of Mekoryuk	Paimiut, Native Village of Paimiut
Kaltag, Village of Kaltag	Mentasta Traditional Council (formerly Mentasta Lake Village)	Pauloff Harbor Village
Kanatak, Native Village of Kanatak	Metlakatla Indian Community, Annette Island Reserve	Pedro Bay Village
Karluk, Native Village of Karluk	Minto, Native Village of Minto	Perryville, Native Village of Perryville
Kasaan, Organized Village of Kasaan	Naknek Native Village	Petersburg Indian Association
Kasigluk, Native Village of Kasigluk	Nanwalek, Native Village of Nanwalek (aka English Bay)	Pilot Point, Native Village of Pilot Point
Kenaitze Indian Tribe	Napaimute, Native Village of Napaimute	Pilot Station Traditional Village
Ketchikan Indian Corporation	Napakiak, Native Village of Napakiak	Pitka's Point, Native Village of Pitka's Point
Kiana, Village of Kiana	Napaskiak, Native Village Napaskiak	Platinum Traditional Village
King Island Native Community	Nelson Lagoon, Native Village of Nelson Lagoon	Point Hope, Native Village of Port Hope
King Salmon Tribe	Nenana Native Association	Point Lay, Native Village of Point Lay
Kipnuk, Native Village of Kipnuk	New Koliganek Village Council (formerly Koliganek Village)	Port Graham, Native Village of Port Graham
Kivalina, Native Village of Kivalina	Newhalen Village	Port Heiden, Native Village of Port Heiden
Klawock Cooperative Association	New Stuyahok Village	Port Lions, Native Village of Port Lions
Kluti Kaah, Native Village of Kluti Kaah (aka Copper Center)	Newtok Village	Portage Creek Village (aka Ohgsenakale)
Knik Tribe	Nightmute, Native Village of Nightmute	Pribilof Islands Aleut Communities of St. Paul and St. George Islands
Kobuk, Native Village of Kobuk	Nikolai Village	Qagan Tayagungin Tribe of Sand Point Village
Kokhanok Village	Nikolski, Native Village of Nikolski	Qawalangin Tribe of Unalaska
Kongiganak, Native Village of Kongiganak	Ninilchik Village	Rampart Village
Kotlik, Village of Kotlik	Noatak, Native Village of Noatak	Red Devil, Village of Red Devil
Kotzebue, Native Village of Kotzebue	Nome Eskimo Community	Ruby, Native Village of Ruby
Koyuk, Native Village of Koyuk	Nondalton Village	Saint George Island (See Pribilof Islands)
Koyukuk Native Village		
Kwethluk, Organized Village of Kwethluk		
Kwigillingok, Native Village of Kwigillingok		

Aleut Communities of St. Paul and St. George Islands)  
Saint Michael, Native Village of Saint Michael  
Saint Paul Island (See Pribilof Islands Aleut Communities of St. Paul and St. George Islands)  
Salamatoff, Village of Salamatoff  
Savoonga, Native Village of Savoonga  
Saxman, Organized Village of Saxman  
Scammon Bay, Native Village of Scammon Bay  
Selawik, Native Village of Selawik  
Seldovia Village Tribe  
Shageluk Native Village  
Shaktoolik, Native Village of Shaktoolik  
Sheldon's Point, Native Village of Sheldon's Point  
Shishmaref, Native Village of Shishmaref  
Shoonaq' Tribe of Kodiak  
Shungnak, Native Village of Shungnak  
Sitka Tribe of Alaska  
Skagway Village  
Sleetmute, Village of Sleetmute  
Solomon, Village of Solomon  
South Naknek Village  
Stebbins Community Association  
Stevens, Native Village of Stevens  
Stony River, Village of Stony River

Takotna Village  
Tanacross, Native Village of Tanacross  
Tanana, Native Village of Tanana  
Tatitlek, Native Village of Tatitlek  
Tazlina, Native Village of Tazlina  
Telida Village  
Teller, Native Village of Teller  
Tetlin, Native Village of Tetlin  
Tlingit and Haida, Central Council of Tlingit and Haida Indian Tribes  
Togiak, Traditional Village of Togiak  
Tuluksak Native Community  
Tuntutuliak, Native Village of Tuntutuliak  
Tununak, Native Village of Tununak  
Twin Hills Village  
Tyonek, Native Village of Tyonek  
Ugashik Village  
Umkumiute Native Village  
Unalakleet, Native Village of Unalakleet  
Unga, Native Village of Unga  
Venetie, Native Village of Venetie Tribal Government (Arctic Village and Village of Venetie)  
Wainwright, Village of Wainwright  
Wales, Native Village of Wales  
White Mountain, Native Village of White Mountain.

Wrangell Cooperative Association

Yakutat Tlingit Tribe

#### SECTION 4. EFFECT ON OTHER DOCUMENTS

01. Rev. Proc. 83-87, 1983-2 C.B. 606 is superseded. Rev. Proc. 92-19, 1992-1 C.B. 685 is also superseded. Letter rulings received by Indian tribal governments prior to the effective date below are not affected by this revenue procedure.

#### SECTION 5. EFFECTIVE DATE

01. This revenue procedure is effective as of January 29, 2001.

#### SECTION 6. DRAFTING INFORMATION

The principal author of this revenue procedure is Barbara E. Beckman of the Office of Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities). For more information concerning this revenue procedure, contact Ms. Beckman at (202) 622-6010 (not a toll-free call).

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For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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### **Section 105(e).—Amounts Received Under Accident and Health Plans**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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### **Section 117(b)(2)(A).—Qualified Scholarships**

For what purposes are Indian tribal governments

treated as states? See Rev. Proc. 2001–15, page 465.

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### **Section 164.—Deductions-Taxes**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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### **Section 170.—Deductions-Charitable, etc., Contributions and Gifts**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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### **Section 103(c).—Definition. Interest on State and Local Bonds**

**Section 403(b)(1)(A)(ii).—  
Taxation of Employee Annuities-  
Taxability of Beneficiary Under  
Annuity Purchased by Section  
501(c)(3) Organization or Public  
School**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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**Section 454(b)(2).—Obligations  
Issued at Discount—Short-Term  
Obligations Issued on Discount  
Basis**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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## **Section 511(a)(2)(B).—Imposition of Tax on Unrelated Business Income of Charitable, etc., Organizations—Organizations Subject to Tax**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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## **Section 2055.—Transfers for Public, Charitable, and Religious Uses**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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## **Section 2106(a)(2).—Taxable Estate—Transfer for Public, Charitable, and Religious Uses**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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## **Section 2522.—Charitable and Similar Gifts**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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## **Section 4041(g).—Retail Excise Taxes—Special Fuels—Other Exemptions**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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## **Section 4216.—Manufacturers Excise Taxes—Special Provisions Applicable to Manufacturers Tax**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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## **Section 4253(i).—Facilities and Services—Communications—State and Local Government Exemption**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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## **Section 4483(a).—Certain Other Excise Taxes—Tax on Use of Certain Vehicles—Exemptions**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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## **Section 4911.—Tax on Excess Expenditures to Influence Legislation**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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## **Section 4940(c).—Excise Tax Based on Investment Income—Net Investment Income Defined**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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## **Section 4941(d).—Taxes on Self-Dealing**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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## **Section 4942(f).—Taxes on Failure to Distribute Income—Adjusted Net Income**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

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## **Section 4945(f).—Taxes on Taxable Expenditures—Nonpartisan Activities Carried on by Certain Organizations**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.

## **Section 4946(c).—Definitions and Special Rules—Government Official**

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2001–15, page 465.