

(Also Part I, 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. 2002-64

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 *CHANGES* One tribe was added to the list of Indian tribal governments published in Rev. Rul. 2001-15. In addition, there were several tribal name changes.

.03 *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).

.04 *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 "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, 2001-1 C.B. 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 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

Bay Mills Indian Community, Michigan (previously listed as the 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

Cachil DeHe Band of Wintun Indians of the Colusa Indian Community of the Colusa Rancheria, California

Caddo Indian Tribe of Oklahoma

Cahto Indian Tribe of the Laytonville Rancheria, California

Cahuilla Band of Mission Indians of the Cahuilla Reservation, California

California Valley Miwok Tribe, California (formerly the Sheep Ranch Rancheria of Me-Wuk Indians of California)

Campo Band of Diegueno Mission Indians of the Campo Indian Reservation, California

Capitan Grande Band of Diegueno Mission Indians of California

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

Viejas (Baron Long) Group of Capitan Grande Band of Mission Indians of the Viejas Reservation, California

Catawba Indian Nation (aka Catawba Tribe of South Carolina)

Cayuga Nation of New York

Cedarville Rancheria, California

Chemehuevi Indian Tribe of the Chemehuevi Reservation, California

Cher-Ae Heights Indian Community of the Trinidad Rancheria, California

Cherokee Nation, Oklahoma

Cheyenne-Arapaho Tribes of Oklahoma

Cheyenne River Sioux Tribe of the Cheyenne River Reservation, South Dakota

Chickasaw Nation, Oklahoma

Chicken Ranch Rancheria of Me-Wuk Indians of California

Chippewa-Cree Indians of the Rocky Boy's Reservation, Montana

Chitimacha Tribe of Louisiana

Choctaw Nation of Oklahoma

Citizen Potawatomi Nation, Oklahoma

Cloverdale Rancheria of Pomo Indians of California

Cocopah Tribe of Arizona

Coeur D'Alene Tribe of the Coeur D'Alene Reservation, Idaho

Cold Springs Rancheria of Mono Indians of California

Colorado River Indian Tribes of the Colorado River Indian Reservation, Arizona and California

Comanche Nation, Oklahoma (formerly the Comanche Indian Tribe)

Confederated Salish & Kootenai Tribes of the Flathead Reservation, Montana

Confederated Tribes of the Chehalis Reservation, Washington

Confederated Tribes of the Colville Reservation, Washington

Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians of Oregon

Confederated Tribes of the Goshute Reservation, Nevada and Utah

Confederated Tribes of the Grand Ronde Community of Oregon

Confederated Tribes of the Siletz Reservation, Oregon

Confederated Tribes of the Umatilla Reservation, Oregon

Confederated Tribes of the Warm Springs Reservation of Oregon

Confederated Tribes and Bands of the Yakama Nation, Washington, (formerly the Confederated Tribes and Bands of the Yakama Indian Nation of the Yakama Reservation)

Coquille Tribe of Oregon

Cortina Indian Rancheria of Wintun Indians of California

Coushatta Tribe of Louisiana

Cow Creek Band of Umpqua Indians of Oregon

Cowlitz Indian Tribe, Washington

Coyote Valley Band of Pomo Indians of California	Gila River Indian Community of the Gila River Indian Reservation, Arizona	Kalispel Indian Community of the Kalispel Reservation, Washington
Crow Tribe of Montana	Grand Traverse Band of Ottawa and Chippewa Indians, Michigan (previously listed as the Grand Traverse Band of Ottawa & Chippewa Indians of Michigan)	Karuk Tribe of California
Crow Creek Sioux Tribe of the Crow Creek Reservation, South Dakota	Graton Rancheria, California	Kashia Band of Pomo Indians of the Stewarts Point Rancheria, California
Cuyapaipe Community of Diegueno Mission Indians of the Cuyapaipe Reservation, California	Greenville Rancheria of Maidu Indians of California	Kaw Nation, Oklahoma
Death Valley Timbi-Sha Shoshone Band of California	Grindstone Indian Rancheria of Wintun-Wailaki Indians of California	Keweenaw Bay Indian Community, Michigan (previously listed as the Keweenaw Bay Indian Community of L'Anse and Ontonagon Bands of Chippewa Indians of the L'Anse Reservation, Michigan)
Delaware Nation, Oklahoma (formerly the Delaware Tribe of Western Oklahoma)	Guidiville Rancheria of California	Kialegee Tribal Town, Oklahoma
Delaware Tribe of Indians, Oklahoma	Hannahville Indian Community, Michigan (previously listed as the Hannahville Indian Community of Wisconsin Potawatomi Indians of Michigan)	Kickapoo Tribe of Indians of the Kickapoo Reservation in Kansas
Dry Creek Rancheria of Pomo Indians of California	Havasupai Tribe of the Havasupai Reservation, Arizona	Kickapoo Tribe of Oklahoma
Duckwater Shoshone Tribe of the Duckwater Reservation, Nevada	Ho-Chunk Nation of Wisconsin (formerly the Wisconsin Winnebago Tribe)	Kickapoo Traditional Tribe of Texas
Eastern Band of Cherokee Indians of North Carolina	Hoh Indian Tribe of the Hoh Indian Reservation, Washington	Kiowa Indian Tribe of Oklahoma
Eastern Shawnee Tribe of Oklahoma	Hoopla Valley Tribe, California	Klamath Indian Tribe of Oregon
Elem Indian Colony of Pomo Indians of the Sulphur Bank Rancheria, California	Hopi Tribe of Arizona	Kootenai Tribe of Idaho
Elk Valley Rancheria, California	Hopland Band of Pomo Indians of the Hopland Rancheria, California	La Jolla Band of Luiseno Mission Indians of the La Jolla Reservation, California
Ely Shoshone Tribe of Nevada	Houlton Band of Maliseet Indians of Maine	La Posta Band of Diegueno Mission Indians of the La Posta Indian Reservation, California
Enterprise Rancheria of Maidu Indians of California	Hualapai Indian Tribe of the Hualapai Indian Reservation, Arizona	Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin (previously listed as the Lac Courte Oreilles Band of Lake Superior Chippewa Indians of the Lac Courte Oreilles Reservation of Wisconsin)
Flandreau Santee Sioux Tribe of South Dakota	Huron Potawatomi, Inc., Michigan	Lac du Flambeau Band of Lake Superior Chippewa Indians of the Lac du Flambeau Reservation of Wisconsin
Forest County Potawatomi Community, Wisconsin (previously listed as the Forest County Potawatomi Community of Wisconsin Potawatomi Indians, Wisconsin)	Inaja Band of Diegueno Mission Indians of the Inaja and Cosmit Reservation, California	Lac Vieux Desert Band of Lake Superior Chippewa Indians, Michigan (previously listed as the Lac Vieux Desert Band of Lake Superior Chippewa Indians of Michigan)
Fort Belknap Indian Community of the Fort Belknap Reservation of Montana	Ione Band of Miwok Indians of California	Las Vegas Tribe of Paiute Indians of the Las Vegas Indian Colony, Nevada
Fort Bidwell Indian Community of the Fort Bidwell Reservation of California	Iowa Tribe of Kansas and Nebraska	Little River Band of Ottawa Indians, Michigan (previously listed as the Little River Band of Ottawa Indians of Michigan)
Fort Independence Indian Community of Paiute Indians of the Fort Independence Reservation, California	Iowa Tribe of Oklahoma	Little Traverse Bay Bands of Odawa Indians, Michigan (previously listed as the Little Traverse Bay Bands of Odawa Indians of Michigan)
Fort McDermitt Paiute and Shoshone Tribes of the Fort McDermitt Indian Reservation, Nevada and Oregon	Jackson Rancheria of Me-Wuk Indians of California	
Fort McDowell Yavapai Nation, Arizona (formerly the Fort McDowell Mohave-Apache Community of the Fort McDowell Indian Reservation)	Jamestown S'Klallam Tribe of Washington	
Fort Mojave Indian Tribe of Arizona, California and Nevada	Jamul Indian Village of California	
Fort Sill Apache Tribe of Oklahoma	Jena Band of Choctaw Indians, Louisiana	
	Jicarilla Apache Nation, New Mexico (formerly the Jicarilla Apache Tribe of the Jicarilla Apache Indian Reservation)	
	Kaibab Band of Paiute Indians of the Kaibab Indian Reservation, Arizona	

Los Coyotes Band of Cahuilla Mission Indians of the Los Coyotes Reservation, California	Moapa Band of Paiute Indians of the Moapa River Indian Reservation, Nevada	Paiute-Shoshone Indians of the Lone Pine Community of the Lone Pine Reservation, California
Lovelock Paiute Tribe of the Lovelock Indian Colony, Nevada	Modoc Tribe of Oklahoma	Pala Band of Luiseno Mission Indians of the Pala Reservation, California
Lower Brule Sioux Tribe of the Lower Brule Reservation, South Dakota	Mohegan Indian Tribe of Connecticut	Pascua Yaqui Tribe of Arizona
Lower Elwha Tribal Community of the Lower Elwha Reservation, Washington	Mooretown Rancheria of Maidu Indians of California	Paskenta Band of Nomlaki Indians of California
Lower Lake Rancheria, California	Morongo Band of Cahuilla Mission Indians of the Morongo Reservation, California	Passamaquoddy Tribe of Maine
Lower Sioux Indian Community in the State of Minnesota (previously listed as the Lower Sioux Indian Community of Minnesota Mdewakanton Sioux Indians of the Lower Sioux Reservation in Minnesota)	Muckleshoot Indian Tribe of the Muckleshoot Reservation, Washington	Pauma Band of Luiseno Mission Indians of the Pauma and Yuima Reservation, California
Lummi Tribe of the Lummi Reservation, Washington	Muscogee (Creek) Nation, Oklahoma	Pawnee Nation of Oklahoma
Lytton Rancheria of California	Narragansett Indian Tribe of Rhode Island	Pechanga Band of Luiseno Mission Indians of the Pechanga Reservation, California
Makah Indian Tribe of the Makah Indian Reservation, Washington	Navajo Nation, Arizona, New Mexico and Utah	Penobscot Tribe of Maine
Manchester Band of Pomo Indians of the Manchester-Point Arena Rancheria, California	Nez Perce Tribe of Idaho	Peoria Tribe of Indians of Oklahoma
Manzanita Band of Diegueno Mission Indians of the Manzanita Reservation, California	Nisqually Indian Tribe of the Nisqually Reservation, Washington	Picayune Rancheria of Chukchansi Indians of California
Mashantucket Pequot Tribe of Connecticut	Nooksack Indian Tribe of Washington	Pinoleville Rancheria of Pomo Indians of California
Match-e-be-nash-she-wish Band of Pottawatomi Indians of Michigan	Northern Cheyenne Tribe of the Northern Cheyenne Indian Reservation, Montana	Pit River Tribe, California (includes Big Bend, Lookout, Montgomery Creek & Roaring Creek Rancherias & XL Ranch)
Mechoopda Indian Tribe of Chico Rancheria, California	Northfork Rancheria of Mono Indians of California	Poarch Band of Creek Indians of Alabama
Menominee Indian Tribe of Wisconsin	Northwestern Band of Shoshoni Nation of Utah (Washakie)	Pokagon Band of Potawatomi Indians, Michigan and Indiana (previously listed as the Pokagon Band of Potawatomi Indians of Michigan)
Mesa Grande Band of Diegueno Mission Indians of the Mesa Grande Reservation, California	Oglala Sioux Tribe of the Pine Ridge Reservation, South Dakota	Ponca Tribe of Indians of Oklahoma
Mescalero Apache Tribe of the Mescalero Reservation, New Mexico	Omaha Tribe of Nebraska	Ponca Tribe of Nebraska
Miami Tribe of Oklahoma	Oneida Nation of New York	Port Gamble Indian Community of the Port Gamble Reservation, Washington
Miccosukee Tribe of Indians of Florida	Oneida Tribe of Indians of Wisconsin (previously listed as the Oneida Tribe of Wisconsin)	Potter Valley Rancheria of Pomo Indians of California
Middletown Rancheria of Pomo Indians of California	Onondaga Nation of New York	Prairie Band of Potawatomi Nation, Kansas (formerly the Prairie Band of Potawatomi Indians)
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)	Osage Tribe, Oklahoma	Prairie Island Indian Community in the State of Minnesota (previously listed as the Prairie Island Indian Community of Minnesota Mdewakanton Sioux Indians of the Prairie Island Reservation, Minnesota)
Mississippi Band of Choctaw Indians, Mississippi	Ottawa Tribe of Oklahoma	Pueblo of Acoma, New Mexico
	Otoe-Missouria Tribe of Indians, Oklahoma	Pueblo of Cochiti, New Mexico
	Paiute Indian Tribe of Utah (Cedar City Band of Paiutes, Kanosh Band of Paiutes, Koosharem Band of Paiutes, Indian Peaks Band of Paiutes, and Shivwits Band of Paiutes)	Pueblo of Isleta, New Mexico
	Paiute-Shoshone Indians of the Bishop Community of the Bishop Colony, California	Pueblo of Jemez, New Mexico
	Paiute-Shoshone Tribe of the Fallon Reservation and Colony, Nevada	Pueblo of Laguna, New Mexico

Pueblo of Nambe, New Mexico	Round Valley Indian Tribes of the Round Valley Reservation, California (formerly the Covelo Indian Community)	Seminole Nation of Oklahoma
Pueblo of Picuris, New Mexico	Rumsey Indian Rancheria of Wintun Indians of California	Seminole Tribe of Florida, Dania, Big Cypress, Brighton, Hollywood and Tampa Reservations
Pueblo of Pojoaque, New Mexico	Sac and Fox Tribe of the Mississippi in Iowa	Seneca Nation of New York
Pueblo of San Felipe, New Mexico	Sac and Fox Nation of Missouri in Kansas and Nebraska	Seneca-Cayuga Tribe of Oklahoma
Pueblo of San Juan, New Mexico	Sac and Fox Nation, Oklahoma	Shakoepie Mdewakanton Sioux Community of Minnesota (previously listed as the Shakoepie Mdewakanton Sioux Community of Minnesota (Prior Lake))
Pueblo of San Ildefonso, New Mexico	Saginaw Chippewa Indian Tribe of Michigan (previously listed as the Saginaw Chippewa Indian Tribe of Michigan, Isabella Reservation)	Shawnee Tribe, Oklahoma
Pueblo of Sandia, New Mexico	Saginaw Chippewa Indian Tribe of Michigan, Isabella Reservation)	Sherwood Valley Rancheria of Pomo Indians of California
Pueblo of Santa Ana, New Mexico	St. Croix Chippewa Indians of Wisconsin (previously listed as the St. Croix Chippewa Indians of Wisconsin, St. Croix Reservation)	Shingle Springs Band of Miwok Indians, Shingle Springs Rancheria (Verona Tract), California
Pueblo of Santa Clara, New Mexico	St. Regis Band of Mohawk Indians of New York	Shoalwater Bay Tribe of the Shoalwater Bay Indian Reservation, Washington
Pueblo of Santo Domingo, New Mexico	Salt River Pima-Maricopa Indian Community of the Salt River Reservation, Arizona	Shoshone Tribe of the Wind River Reservation, Wyoming
Pueblo of Taos, New Mexico	Samish Indian Tribe, Washington	Shoshone-Bannock Tribes of the Fort Hall Reservation of Idaho
Pueblo of Tesuque, New Mexico	San Carlos Apache Tribe of the San Carlos Reservation, Arizona	Shoshone-Paiute Tribes of the Duck Valley Reservation, Nevada
Pueblo of Zia, New Mexico	San Juan Southern Paiute Tribe of Arizona	Sisseton-Wahpeton Sioux Tribe of the Lake Traverse Reservation, South Dakota
Puyallup Tribe of the Puyallup Reservation, Washington	San Manuel Band of Serrano Mission Indians of the San Manuel Reservation, California	Skokomish Indian Tribe of the Skokomish Reservation, Washington
Pyramid Lake Paiute Tribe of the Pyramid Lake Reservation, Nevada	San Pasqual Band of Diegueno Mission Indians of California	Skull Valley Band of Goshute Indians of Utah
Quapaw Tribe of Indians, Oklahoma	Santa Rosa Indian Community of the Santa Rosa Rancheria, California	Smith River Rancheria, California
Quartz Valley Indian Community of the Quartz Valley Reservation of California	Santa Rosa Band of Cahuilla Mission Indians of the Santa Rosa Reservation, California	Snoqualmie Tribe, Washington
Quechan Tribe of the Fort Yuma Indian Reservation, California and Arizona	Santa Ynez Band of Chumash Mission Indians of the Santa Ynez Reservation, California	Soboba Band of Luiseno Indians, California (formerly the Soboba Band of Luiseno Mission Indians of the Soboba Reservation)
Quileute Tribe of the Quileute Reservation, Washington	Santa Ysabel Band of Diegueno Mission Indians of the Santa Ysabel Reservation, California	Sokaogon Chippewa Community, Wisconsin (previously listed as the Sokaogon Chippewa Community of the Mole Lake Band of Chippewa Indians, Wisconsin)
Quinault Tribe of the Quinault Reservation, Washington	Santee Sioux Tribe of the Santee Reservation of Nebraska	Southern Ute Indian Tribe of the Southern Ute Reservation, Colorado
Ramona Band or Village of Cahuilla Mission Indians of California	Sauk-Suiattle Indian Tribe of Washington	Spirit Lake Tribe, North Dakota
Red Cliff Band of Lake Superior Chippewa Indians of Wisconsin	Sault Ste. Marie Tribe of Chippewa Indians of Michigan	Spokane Tribe of the Spokane Reservation, Washington
Red Lake Band of Chippewa Indians, Minnesota (previously listed as the Red Lake Band of Chippewa Indians of the Red Lake Reservation, Minnesota)	Scotts Valley Band of Pomo Indians of California	Squaxin Island Tribe of the Squaxin Island Reservation, Washington
Redding Rancheria, California		
Redwood Valley Rancheria of Pomo Indians of California		
Reno-Sparks Indian Colony, Nevada		
Resighini Rancheria, California (formerly the Coast Indian Community of Yurok Indians of the Resighini Rancheria)		
Rincon Band of Luiseno Mission Indians of the Rincon Reservation, California		
Robinson Rancheria of Pomo Indians of California		
Rosebud Sioux Tribe of the Rosebud Indian Reservation, South Dakota		

Standing Rock Sioux Tribe of North and South Dakota	United Keetoowah Band of Cherokee Indians in Oklahoma (previously listed as the United Keetoowah Band of Cherokee Indians of Oklahoma)	Agdaagux Tribe of King Cove
Stockbridge Munsee Community, Wisconsin (previously listed as the Stockbridge-Munsee Community of Mohican Indians of Wisconsin)	Upper Lake Band of Pomo Indians of Upper Lake Rancheria of California	Akhiok, Native Village of Akhiok
Stillaguamish Tribe of Washington	Upper Sioux Community, Minnesota (previously listed as the Upper Sioux Indian Community of the Upper Sioux Reservation, Minnesota)	Akiachak Native Community
Summit Lake Paiute Tribe of Nevada	Upper Skagit Indian Tribe of Washington	Akiak Native Community
Suquamish Indian Tribe of the Port Madison Reservation, Washington	Ute Indian Tribe of the Uintah and Ouray Reservation, Utah	Akutan, Native Village of Akutan
Susanville Indian Rancheria, California	Ute Mountain Tribe of the Ute Mountain Reservation, Colorado, New Mexico and Utah	Alakanuk, Village of Alakanuk
Swinomish Indians of the Swinomish Reservation, Washington	Utú Utú Gwaitu Paiute Tribe of the Benton Paiute Reservation, California	Alatna Village
Sycuan Band of Diegueno Mission Indians of California	Walker River Paiute Tribe of the Walker River Reservation, Nevada	Aleknagik, Native Village of Aleknagik
Table Bluff Reservation—Wiyot Tribe, California	Wampanoag Tribe of Gay Head (Aquinnah) of Massachusetts	Algaaciq Native Village of Algaaciq (St. Mary's)
Table Mountain Rancheria of California	Washoe Tribe of Nevada & California (Carson Colony, Dresslerville Colony, Woodfords Community, Stewart Community, & Washoe Ranches)	Allakaket Village
Te-Moak Tribes of Western Shoshone Indians of Nevada (Four constituent bands: Battle Mountain Band; Elko Band; South Fork Band; and Wells Colony Band)	White Mountain Apache Tribe of the Fort Apache Reservation, Arizona	Ambler, Native Village of Ambler
Thlopthlocco Tribal Town, Oklahoma	Wichita and Affiliated Tribes (Wichita, Keechi, Waco & Tawakonie), Oklahoma	Anaktuvuk Pass, Village of Anaktuvuk Pass
Three Affiliated Tribes of the Fort Berthold Reservation, North Dakota	Winnebago Tribe of Nebraska	Andreafski, Yupiit of Andreafski
Tohono O'odham Nation of Arizona	Winnemucca Indian Colony of Nevada	Angoon Community Association
Tonawanda Band of Seneca Indians of New York	Wyandotte Tribe of Oklahoma	Aniak, Village of Aniak
Tonkawa Tribe of Indians of Oklahoma	Yankton Sioux Tribe of South Dakota	Anvik Village
Tonto Apache Tribe of Arizona	Yavapai-Apache Nation of the Camp Verde Indian Reservation, Arizona	Arctic Village (See Venetie, Native Village of Venetie Tribal Government)
Torres-Martinez Band of Cahuilla Mission Indians of California	Yavapai-Prescott Tribe of the Yavapai Reservation, Arizona	Asa'carsarmiut Tribe (formerly the Native Village of Mountain Village)
Tulalip Tribes of the Tulalip Reservation, Washington	Yerington Paiute Tribe of the Yerington Colony and Campbell Ranch, Nevada	Atka, Native Village of Atka
Tule River Indian Tribe of the Tule River Reservation, California	Yomba Shoshone Tribe of the Yomba Reservation, Nevada	Atmautluak, Village of Atmautluak
Tunica-Biloxi Indian Tribe of Louisiana	Ysleta Del Sur Pueblo of Texas	Atqasuk Village (Atkasook)
Tuolumne Band of Me-Wuk Indians of the Tuolumne Rancheria of California	Yurok Tribe of the Yurok Reservation, California	Barrow, Native Village of Barrow Inupiat Traditional Government
Turtle Mountain Band of Chippewa Indians of North Dakota	Zuni tribe of the Zuni Reservation, New Mexico	Beaver Village
Tuscarora Nation of New York		Belkofski, Native Village of Belkofski
Twenty-Nine Palms Band of Mission Indians of California (previously listed as the Twenty-Nine Palms Band of Luiseno Mission Indians of California)		Bill Moore's Slough, Village of Bill Moore's Slough
United Auburn Indian Community of the Auburn Rancheria of California		Birch Creek Tribe
	ALASKA NATIVE ENTITIES	Brevig Mission, Native Village of Brevig Mission
	Afognak, Village of Afognak	Buckland, Native Village of Buckland
		Cantwell, Native Village of Cantwell
		Chanega, Native Village of Chanega (aka Chenega)
		Chalkyitsik Village
		Cheesh-Na Tribe (formerly the Native Village of Chistochina)
		Chefornak, Village of Chefornak
		Chevak Native Village
		Chickaloon Native Village
		Chignik, Native Village of Chignik
		Chignik Lagoon, Native Village of Chignik Lagoon

Chignik Lake Village	Healy Lake Village	Kwinhagak, Native Village of Kwinhagak (aka Quinhagak)
Chilkat Indian Village (Klukwan)	Holy Cross Village	Larsen Bay, Native Village of Larsen Bay
Chilkoot Indian Association (Haines)	Hoonah Indian Association	Levelock Village
Chinik Eskimo Community (Golovin)	Hooper Bay, Native Village of Hooper Bay	Lesnoi Village (aka Woody Island)
Chitina, Native Village of Chitina	Hughes Village	Lime Village
Chuathbaluk, Native Village of Chuathbaluk (Russian Mission, Kuskokwim)	Huslia Village	Lower Kalskag, Village of Lower Kalskag
Chuloonawick Native Village	Hydaburg Cooperative Association	Manley Hot Springs Village
Circle Native Community	Igiugig Village	Manokotak Village
Clarks Point, Village of Clarks Point (previously listed as the Village of Clark's Point)	Iliamna, Village of Iliamna	Marshall, Native Village of Marshall (aka Fortuna Ledge)
Council, Native Village of Council	Inupiat Community of the Arctic Slope	Mary's Igloo, Native Village of Mary's Igloo
Craig Community Association	Iqurmuit Traditional Council (formerly Native Village of Russian Mission)	McGrath Native Village
Crooked Creek, Village of Crooked Creek	Ivanoff Bay Village	Mekoryuk, Native Village of Mekoryuk
Curyung Tribal Council (formerly Native Village of Dillingham)	Kaguyak Village	Mentasta Traditional Council (formerly Mentasta Lake Village)
Deering, Native Village of Deering	Kake, Organized Village of Kake	Metlakatla Indian Community, Annette Island Reserve
Diomede, Native Village of Diomede (aka Inalik)	Kaktovik Village (aka Barter Island)	Minto, Native Village of Minto
Dot Lake, Village of Dot Lake	Kalskag, Village of Kalskag	Naknek Native Village
Douglas Indian Association	Kaltag, Village of Kaltag	Nanwalek, Native Village of Nanwalek (aka English Bay)
Eagle, Native Village of Eagle	Kanatak, Native Village of Kanatak	Napaimute, Native Village of Napaimute
Eek, Native Village of Eek	Karluk, Native Village of Karluk	Napakiak, Native Village of Napakiak
Egegik Village	Kasaan, Organized Village of Kasaan	Napaskiak, Native Village of Napaskiak
Eklutna Native Village	Kasigluk, Native Village of Kasigluk	Nelson Lagoon, Native Village of Nelson Lagoon
Ekuk, Native Village of Ekuk	Kenaitze Indian Tribe	Nenana Native Association
Ekwok Village	Ketchikan Indian Corporation	New Koliganek Village Council (formerly the Koliganek Village)
Elim, Native Village of Elim	Kiana, Native Village of Kiana	New Stuyahok Village
Emmonak Village	King Island Native Community	Newhalen Village
Evansville Village (aka Bettles Field)	King Salmon Tribe	Newtok Village
Eyak, Native Village of Eyak (Cordova)	Kipnuk, Native Village of Kipnuk	Nightmute, Native Village of Nightmute
False Pass, Native Village of False Pass	Kivalina, Native Village of Kivalina	Nikolai Village
Fort Yukon, Native Village of Fort Yukon	Klawock Cooperative Association	Nikolski, Native Village of Nikolski
Gakona, Native Village of Gakona	Kluti Kaah, Native Village of Kluti Kaah (aka Copper Center)	Ninilchik Village
Galena Village (aka Loudon Village)	Knik Tribe	Noatak, Native Village of Noatak
Gambell, Native Village of Gambell	Kobuk, Native Village of Kobuk	Nome Eskimo Community
Georgetown, Native Village of Georgetown	Kokhanok Village	Nondalton Village
Goodnews Bay, Native Village of Goodnews Bay	Kongiganak, Native Village of Kongiganak	Noorvik Native Community
Grayling, Organized Village of Grayling (aka Holikachuk)	Kotlik, Village of Kotlik	Northway Village
Gulkana Village	Kotzebue, Native Village of Kotzebue	Nuiqsut, Native Village of Nuiqsut (aka Nooiksut)
Hamilton, Native Village of Hamilton	Koyuk, Native Village of Koyuk	
	Koyukuk Native Village	
	Kwethluk, Organized Village of Kwethluk	
	Kwigillingok, Native Village of Kwigillingok	

Nulato Village	Selawik, Native Village of Selawik	White Mountain, Native Village of White Mountain.
Nunakauyarmiut Tribe (formerly the Native Village of Toksook Bay)	Seldovia Village Tribe	Wrangell Cooperative Association
Nunapitchuk, Native Village of Nunapitchuk	Shageluk Native Village	Yakutat Tlingit Tribe
Ohogamiut, Village of Ohogamiut	Shaktoolik, Native Village of Shaktoolik	SECTION 4. EFFECT ON OTHER DOCUMENTS
Old Harbor, Village of Old Harbor	Sheldon's Point, Native Village of Sheldon's Point	.01 Rev. Proc. 2001-15, 2001-1 C.B. 465 is superseded. Letter rulings received by Indian tribal governments prior to the effective date below are not affected by this revenue procedure.
Orutsararmuit Native Village (aka Bethel)	Shishmaref, Native Village of Shishmaref	SECTION 5. EFFECTIVE DATE
Oscarville Traditional Village	Shoonaq' Tribe of Kodiak	.01 This revenue procedure is effective as of October 21, 2002.
Ouzinkie, Native Village of Ouzinkie	Shungnak, Native Village of Shungnak	SECTION 6. DRAFTING INFORMATION
Paimiut, Native Village of Paimiut	Sitka Tribe of Alaska	The principal author of this revenue procedure is Carol Cook of the Office of Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities). For more information concerning this revenue procedure, contact Ms. Cook at (202) 622-6080 (not a toll-free call).
Pauloff Harbor Village	Skagway Village	
Pedro Bay Village	Sleetmute, Village of Sleetmute	
Perryville, Native Village of Perryville	Solomon, Village of Solomon	
Petersburg Indian Association	South Naknek Village	
Pilot Point, Native Village of Pilot Point	Stebbins Community Association	
Pilot Station Traditional Village	Stevens, Native Village of Stevens	
Pitka's Point, Native Village of Pitka's Point	Stony River, Village of Stony River	
Platinum Traditional Village	Takotna Village	
Point Hope, Native Village of Point Hope	Tanacross, Native Village of Tanacross	
Point Lay, Native Village of Point Lay	Tanana, Native Village of Tanana	
Port Graham, Native Village of Port Graham	Tatitlek, Native Village of Tatitlek	
Port Heiden, Native Village of Port Heiden	Tazlina, Native Village of Tazlina	
Port Lions, Native Village of Port Lions	Telida Village	
Portage Creek Village (aka Ohgsenakale)	Teller, Native Village of Teller	
Pribilof Islands Aleut Communities of St. Paul and St. George Islands	Tetlin, Native Village of Tetlin	
Qagan Tayagungin Tribe of Sand Point Village	Tlingit and Haida, Central Council of the Tlingit and Haida Indian Tribes	
Qawalangin Tribe of Unalaska	Togiak, Traditional Village of Togiak	
Rampart Village	Tuluksak Native Community	
Red Devil, Village of Red Devil	Tuntutuliak, Native Village of Tuntutuliak	
Ruby, Native Village of Ruby	Tununak, Native Village of Tununak	
Saint George Island (See Pribilof Islands Aleut Communities of St. Paul and St. George Islands)	Twin Hills Village	
Saint Michael, Native Village of Saint Michael	Tyonek, Native Village of Tyonek	
Saint Paul Island (See Pribilof Islands Aleut Communities of St. Paul and St. George Islands)	Ugashik Village	
Salamatoff, Village of Salamatoff	Umkumiute Native Village	
Savoonga, Native Village of Savoonga	Unalakleet, Native Village of Unalakleet	
Saxman, Organized Village of Saxman	Unga, Native Village of Unga	
Scammon Bay, Native Village of Scammon Bay	Village of Venetie (See Native Village of Venetie Tribal Government)	
	Venetie, Native Village of Venetie Tribal Government (Arctic Village and Village of Venetie)	
	Wainwright, Village of Wainwright	
	Wales, Native Village of Wales	

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

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2002–64, page 717.

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

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2002–64, page 717.

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

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2002–64, page 717.

Section 164.—Taxes

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2002–64, page 717.

Section 170.—Charitable, etc., Contributions and Gifts

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2002–64, page 717.

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. 2002–64, page 717.

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. 2002–64, page 717.

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. 2002–64, page 717.

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

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2002–64, page 717.

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

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2002–64, page 717.

Section 2522.—Charitable and Similar Gifts

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2002–64, page 717.

Section 4041(g).—Retail Excise Taxes — Special Fuels — Other Exceptions

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2002–64, page 717.

Section 4216.—Definition of Price

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2002–64, page 717.

Section 4253(i).—Exemptions — State and Local Governmental Exemption

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2002–64, page 717.

Section 4483(a).—Exemptions

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2002–64, page 717.

Section 4911.—Tax on Excess Expenditures to Influence Legislation

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2002–64, page 717.

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. 2002–64, page 717.

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

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2002–64, page 717.

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. 2002–64, page 717.

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. 2002–64, page 717.

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

For what purposes are Indian tribal governments treated as states? See Rev. Proc. 2002–64, page 717.
