

Part III
Administrative, Procedural, and Miscellaneous

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

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

Caddo Indian Tribe of Oklahoma

Cahuilla Band of Mission Indians of the Cahuilla Reservation, California

Cahto Indian Tribe of the Laytonville Rancheria, California

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

Capitan Grande Band of Diegueno Mission Indians of 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 Indian Tribe, Oklahoma

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 Grande 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 Yakima Indian Nation of the Yakima Reservation, Washington

Coquille Tribe of Oregon

Cortina Indian Rancheria of Wintun Indians of California

Coushatta Tribe of Louisiana

Cow Creek Band of Umpqua Indians of Oregon

Coyote Valley Band of Pomo Indians of California

Crow Tribe of Montana

Crow Creek Sioux Tribe of the Crow Creek Reservation, South Dakota

Cuyapaipe Community of Diegueno Mission Indians of the Cuyapaipe Reservation, California

Death Valley Timba-Sha Shoshone Band of California

Delaware Nation, Oklahoma (formerly Delaware Tribe of Western Oklahoma)

Delaware Tribe of Indians, Oklahoma

Dry Creek Rancheria of Pomo Indians of California

Duckwater Shoshone Tribe of the Duckwater Reservation, Nevada

Eastern Band of Cherokee Indians of North Carolina

Eastern Shawnee Tribe of Oklahoma

Elem Indian Colony of Pomo Indians of the Sulphur Bank Rancheria, California

Elk Valley Rancheria, California

Ely Shoshone Tribe of Nevada

Enterprise Rancheria of Maidu Indians of California

Flandreau Santee Sioux Tribe of South Dakota

Forest County Potawatomi Community of Wisconsin Potawatomi Indians, Wisconsin

Fort Belknap Indian Community of the Fort Belknap Reservation of Montana

Fort Bidwell Indian Community of the Fort Bidwell Reservation of California

Fort Independence Indian Community of Paiute Indians of the Fort Independence Reservation, California

Fort McDermitt Paiute and Shoshone Tribes of the Fort McDermitt Indian Reservation, Nevada and Oregon

Fort McDowell Mohave-Apache Community of the Fort McDowell Indian Reservation, Arizona

Fort Mojave Indian Tribe of Arizona, California and Nevada

Fort Sill Apache Tribe of Oklahoma

Gila River Indian Community of the Gila River Indian Reservation, Arizona

Grand Traverse Band of Ottawa and Chippewa Indians of Michigan
Graton Rancheria, California
Greenville Rancheria of Maidu Indians of California
Grindstone Indian Rancheria of Wintun-Wailaki Indians of California
Guidiville Rancheria of California
Hannahville Indian Community of Wisconsin Potawatomi Indians of Michigan
Havasupai Tribe of the Havasupai Reservation, Arizona
Ho-Chunk Nation of Wisconsin (formerly known as the Wisconsin Winnebago Tribe)
Hoh Indian Tribe of the Hoh Indian Reservation, Washington
Hoopa Valley Tribe, California
Hopi Tribe of Arizona
Hopland Band of Pomo Indians of the Hopland Rancheria, California
Houlton Band of Maliseet Indians of Maine
Hualapai Tribe of the Hualapai Indian Reservation, Arizona
Huron Potawatomi, Inc., Michigan
Inaja Band of Diegueno Mission Indians of the Inaja and Cosmit Reservation, California
Ione Band of Miwok Indians of California
Iowa Tribe of Kansas and Nebraska
Iowa Tribe of Oklahoma
Jackson Rancheria of Me-Wuk Indians of California
Jamestown S'Klallam Tribe of Washington
Jamul Indian Village of California
Jena Band of Choctaw Indians, Louisiana

Jicarilla Apache Tribe of the Jicarilla Apache Indian Reservation, New Mexico

Kaibab Band of Paiute Indians of the Kaibab Indian Reservation, Arizona

Kalispel Indian Community of the Kalispel Reservation, Washington

Karok Tribe of California

Kashia Band of Pomo Indians of the Stewarts Point Rancheria, California

Kaw Nation, Oklahoma

Keweenaw Bay Indian Community of L'Anse and Ontonagon Bands of Chippewa Indians of the L'Anse Reservation, Michigan

Kialegee Tribal Town, Oklahoma

Kickapoo Tribe of Indians of the Kickapoo Reservation in Kansas

Kickapoo Tribe of Oklahoma

Kickapoo Traditional Tribe of Texas

Kiowa Indian Tribe of Oklahoma

Klamath Indian Tribe of Oregon

Kootenai Tribe of Idaho

La Jolla Band of Luiseno Mission Indians of the La Jolla Reservation, California

La Posta Band of Diegueno Mission Indians of the La Posta Indian Reservation, California

Lac Courte Oreilles Band of Lake Superior Chippewa Indians of the Lac Courte Oreilles Reservation of Wisconsin

Lac du Flambeau Band of Lake Superior Chippewa Indians of the Lac du Flambeau Reservation of Wisconsin, Wisconsin

Lac Vieu Desert Band of Lake Superior Chippewa Indians of Michigan

Las Vegas Tribe of Paiute Indians of the Las Vegas Indian Colony, Nevada

Little River Band of Ottawa Indians of Michigan

Little Traverse Bay Bands of Odawa Indians of Michigan

Los Coyotes Band of Cahuilla Mission Indians of the Los Coyotes Reservation,
California

Lovelock Paiute Tribe of the Lovelock Indian Colony, Nevada

Lower Brule Sioux Tribe of the Lower Brule Reservation, South Dakota

Lower Elwha Tribal Community of the Lower Elwha Reservation, Washington

Lower Lake Rancheria, California

Lower Sioux Indian Community of Minnesota Mdewakanton Sioux Indians of the Lower
Sioux Reservation in Minnesota

Lummi Tribe of the Lummi Reservation, Washington

Lytton Rancheria of California

Makah Indian Tribe of the Makah Indian Reservation, Washington

Manchester Band of Pomo Indians of the Manchester-Point Arena Rancheria, California

Manzanita Band of Diegueno Mission Indians of the Manzanita Reservation, California

Mashantucket Pequot Tribe of Connecticut

Match-e-be-nash-she-wish Band of Potawatomi Indians of Michigan

Mechoopda Indian Tribe of Chico Rancheria, California

Menominee Indian Tribe of Wisconsin

Mesa Grande Band of Diegueno Mission Indians of the Mesa Grande Reservation,
California

Mescalero Apache Tribe of the Mescalero Reservation, New Mexico

Miami Tribe of Oklahoma

Miccosukee Tribe of Indians of Florida

Middletown Rancheria of Pomo Indians of California

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)

Mississippi Band of Choctaw Indians, Mississippi

Moapa Band of Paiute Indians of the Moapa River Indian Reservation, Nevada

Modoc Tribe of Oklahoma

Mohegan Indian Tribe of Connecticut

Mooretown Rancheria of Maidu Indians of California

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

Muckleshoot Indian Tribe of the Muckleshoot Reservation, Washington

Muscogee (Creek) Nation, Oklahoma

Narragansett Indian Tribe of Rhode Island

Navajo Nation, Arizona, New Mexico and Utah

Nez Perce Tribe of Idaho

Nisqually Indian Tribe of the Nisqually Reservation, Washington

Nooksack Indian Tribe of Washington

Northern Cheyenne Tribe of the Northern Cheyenne Indian Reservation, Montana

Northfork Rancheria of Mono Indians of California

Northwestern Band of Shoshoni Nation of Utah (Washakie)

Oglala Sioux Tribe of the Pine Ridge Reservation, South Dakota

Omaha Tribe of Nebraska

Oneida Nation of New York

Oneida Tribe of Wisconsin

Onondaga Nation of New York

Osage Tribe, Oklahoma

Ottawa Tribe of Oklahoma

Otoe-Missouria Tribe of Indians, Oklahoma

Paiute Indian Tribe of Utah

Paiute-Shoshone Indians of the Bishop Community of the Bishop Colony, California

Paiute-Shoshone Tribe of the Fallon Reservation and Colony, Nevada

Paiute-Shoshone Indians of the Lone Pine Community of the Lone Pine Reservation, California

Pala Band of Luiseno Mission Indians of the Pala Reservation, California

Pascua Yaqui Tribe of Arizona

Paskenta Band of Nomlaki Indians of California

Passamaquoddy Tribe of Maine

Pauma Band of Luiseno Mission Indians of the Pauma and Yuima Reservation, California

Pawnee Nation of Oklahoma

Pechanga Band of Luiseno Mission Indians of the Pechanga Reservation, California

Penobscot Tribe of Maine

Peoria Tribe of Indians of Oklahoma

Picayune Rancheria of Chukchansi Indians of California

Pinoleville Rancheria of Pomo Indians of California

Pit River Tribe, California (includes Big Bend, Lookout, Montgomery Creek and Roaring Creek Rancherias, and XL Ranch)

Poarch Band of Creek Indians of Alabama

Pokagon Band of Potawatomi Indians of Michigan

Ponca Tribe of Indians of Oklahoma

Ponca Tribe of Nebraska

Port Gamble Indian Community of the Port Gamble Reservation, Washington

Potter Valley Rancheria of Pomo Indians of California

Prairie Band of Potawatomi Indians, Kansas

Prairie Island Indian Community of Minnesota Mdewakanton Sioux Indians of the
Prairie Island Reservation, Minnesota

Pueblo of Acoma, New Mexico

Pueblo of Cochiti, New Mexico

Pueblo of Jemez, New Mexico

Pueblo of Isleta, New Mexico

Pueblo of Laguna, New Mexico

Pueblo of Nambe, New Mexico

Pueblo of Picuris, New Mexico

Pueblo of Pojoaque, New Mexico

Pueblo of San Felipe, New Mexico

Pueblo of San Juan, New Mexico

Pueblo of San Ildefonso, New Mexico

Pueblo of Sandia, New Mexico

Pueblo of Santa Ana, New Mexico

Pueblo of Santa Clara, New Mexico

Pueblo of Santo Domingo, New Mexico

Pueblo of Taos, New Mexico

Pueblo of Tesuque, New Mexico

Pueblo of Zia, New Mexico

Puyallup Tribe of the Puyallup Reservation, Washington

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

Quinault Tribe of the Quinault Reservation, Washington

Ramona Band or Village of Cahuilla Mission Indians of California

Red Cliff Band of Lake Superior Chippewa Indians of Wisconsin

Red Lake Band of Chippewa Indians of the Red Lake Reservation, Minnesota

Redding Rancheria, California

Redwood Valley Rancheria of Pomo Indians of California

Reno-Sparks Indian Colony, Nevada

Resighini Rancheria, California (formerly known as 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

Round Valley Indian Tribes of the Round Valley Reservation, California (formerly known as the Covelo Indian Community)

Rumsey Indian Rancheria of Wintun Indians of California

Sac and Fox Tribe of the Mississippi in Iowa

Sac and Fox Nation of Missouri in Kansas and Nebraska

Sac and Fox Nation, Oklahoma

Saginaw Chippewa Indian Tribe of Michigan, Isabella Reservation

Salt River Pima-Maricopa Indian Community of the Salt River Reservation, Arizona

Samish Indian Tribe, Washington

San Carlos Apache Tribe of the San Carlos Reservation, Arizona

San Juan Southern Paiute Tribe of Arizona

San Manuel Band of Serrano Mission Indians of the San Manuel Reservation,
California

San Pasqual Band of Diegueno Mission Indians of California

Santa Rosa Indian Community of the Santa Rosa Rancheria, California

Santa Rosa Band of Cahuilla Mission Indians of the Santa Rosa Reservation, California

Santa Ynez Band of Chumash Mission Indians of the Santa Ynez Reservation,
California

Santa Ysabel Band of Diegueno Mission Indians of the Santa Ysabel Reservation,
California

Santee Sioux Tribe of the Santee Reservation of Nebraska

Sauk-Suiattle Indian Tribe of Washington

Sault Ste. Marie Tribe of Chippewa Indians of Michigan

Scotts Valley Band of Pomo Indians of California

Seminole Nation of Oklahoma

Seminole Tribe of Florida, Dania, Big Cypress, Brighton, Hollywood and Tampa
Reservations

Seneca Nation of New York

Seneca-Cayuga Tribe of Oklahoma

Shakopee Mdewakanton Sioux Community of Minnesota (Prior Lake)

Shawnee Tribe, Oklahoma

Sheep Ranch Rancheria of Me-Wuk Indians of California

Sherwood Valley Rancheria of Pomo Indians of California

Shingle Springs Band of Miwok Indians, Shingle Springs Rancheria (Verona Tract), California

Shoalwater Bay Tribe of the Shoalwater Bay Indian Reservation, Washington

Shoshone Tribe of the Wind River Reservation, Wyoming

Shoshone-Bannock Tribes of the Fort Hall Reservation of Idaho

Shoshone-Paiute Tribes of the Duck Valley Reservation, Nevada

Sisseton-Wahpeton Sioux Tribe of the Lake Traverse Reservation, South Dakota

Skokomish Indian Tribe of the Skokomish Reservation, Washington

Skull Valley Band of Goshute Indians of Utah

Smith River Rancheria, California

Snoqualmie Tribe, Washington

Soboba Band of Luiseno Mission Indians of the Soboba Reservation, California

Sokaogon Chippewa Community of the Mole Lake Band of Chippewa Indians, Wisconsin

Southern Ute Indian Tribe of the Southern Ute Reservation, Colorado

Spirit Lake Tribe, North Dakota (formerly known as the Devils Lake Sioux Tribe)

Spokane Tribe of the Spokane Reservation, Washington

Squaxin Island Tribe of the Squaxin Island Reservation, Washington

St. Croix Chippewa Indians of Wisconsin, St. Croix Reservation

St. Regis Band of Mohawk Indians of New York

Standing Rock Sioux Tribe of North and South Dakota

Stockbridge-Munsee Community of Mohican Indians of Wisconsin

Stillaguamish Tribe of Washington

Summit Lake Paiute Tribe of Nevada

Suquamish Indian Tribe of the Port Madison Reservation, Washington

Susanville Indian Rancheria, California

Swinomish Indians of the Swinomish Reservation, Washington

Sycuan Band of Diegueno Mission Indians of California

Table Bluff Reservation-Wiyot Tribe, California

Table Mountain Rancheria of California

Te-Moak Tribes of Western Shoshone Indians of Nevada (Four constituent bands: Battle Mountain Band; Elko Band; South Fork Band; and Wells Band)

Thlopthlocco Tribal Town, Oklahoma

Three Affiliated Tribes of the Fort Berthold Reservation, North Dakota

Tohono O'odham Nation of Arizona (formerly Papago Tribal Council)

Tonawanda Band of Seneca Indians of New York

Tonkawa Tribe of Indians of Oklahoma

Tonto Apache Tribe of Arizona

Torres-Martinez Band of Cahuilla Mission Indians of California

Tule River Indian Tribe of the Tule River Indian Reservation, California

Tulalip Tribes of the Tulalip Reservation, Washington

Tunica-Biloxi Indian Tribe of Louisiana

Tuolumne Band of Me-Wuk Indians of the Tuolumne Rancheria of California

Turtle Mountain Band of Chippewa Indians of North Dakota

Tuscarora Nation of New York

Twenty-Nine Palms Band of Luiseno Mission Indians of California

United Auburn Indian Community of the Auburn Rancheria of California

United Keetoowah Band of Cherokee Indians of Oklahoma

Upper Lake Band of Pomo Indians of Upper Lake Rancheria of California

Upper Sioux Indian Community of the Upper Sioux Reservation, Minnesota

Upper Skagit Indian Tribe of Washington

Ute Indian Tribe of the Uintah and Ouray Reservation, Utah

Ute Mountain Tribe of the Ute Mountain Reservation, Colorado, New Mexico and Utah

Utu Utu Gwaitu Paiute Tribe of the Benton Paiute Reservation, California

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

Walker River Paiute Tribe of the Walker River Reservation, Nevada

Wampanoag Tribe of Gay Head (Aquinnah) of Massachusetts

Washoe Tribe of Nevada and California (Carson Colony; Dresslerville Colony; Woodfords Community; Stewart Community; and Washoe Ranches)

White Mountain Apache Tribe of the Fort Apache Reservation, Arizona

Wichita and Affiliated Tribes (Wichita, Keechi, Waco and Twakonie), Oklahoma

Winnebago Tribe of Nebraska

Winnemucca Indian Colony of Nevada

Wyandotte Tribe of Oklahoma

Yankton Sioux Tribe of South Dakota

Yavapai-Apache Nation of the Camp Verde Indian Reservation, Arizona

Yavapai-Prescott Tribe of the Yavapai Reservation, Arizona

Yerington Paiute Tribe of the Yerington Colony and Campbell Ranch, Nevada

Yomba Shoshone Tribe of the Yomba Reservation, Nevada

Ysleta Del Sur Pueblo of Texas

Yurok Tribe of the Yurok Reservation, California

Zuni Tribe of the Zuni Reservation, New Mexico

ALASKA NATIVE ENTITIES

Afognak, Village of Afognak

Agdaagux Tribe of King Cove

Akhiok, Native Village of Akhiok

Akiachak, Native Village of Akiachak

Akiak Native Community

Akutan, Native Village of Akutan

Alakanak, Village of Alakanak

Alatna Village

Alegnagik, Native Village of Alegnagik

Algaaciq, Native Village of Algaaciq (St. Mary's)

Allakaket Village

Ambler, Native Village of Ambler

Anaktuvuk Pass, Village of Anaktuvuk Pass

Andreafski, Yupiit of Andreafski

Angoon Community Association

Aniak, Village of Aniak

Anvik Village

Arctic Village (See Venetie, Native Village of Venetie Tribal Government)

Asa'carsarmiut Tribe (formerly Native Village of Mountain Village)

Atka, Native Village of Atka

Atqasuk Village (Atkasook)

Atmauthluak, Village of Atmauthluak

Barrow, Native Village of Barrow Inupiat Traditional Government (formerly Native Village of Barrow)

Beaver Village

Belkofski, Native Village of Belkofski

Bill Moore's Slough, Village of Bill Moore's Slough

Birch Creek Tribe (formerly listed as Birch Creek Village)

Brevig Mission, Native Village of Brevig Mission

Buckland, Native Village of Buckland

Cantwell, Native Village of Cantwell

Chalkyitsik Village

Chanega (aka Chenega), Native Village of Chanega

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

Chilkat Indian Village (Klukwan)

Chilkoot Indian Association (Haines)

Chinik Eskimo Community (Golovin)

Chistochina, Native Village of Chistochina

Chitina, Native Village of Chitina

Chuathbaluk, Native Village of Chuathbaluk (Russian Mission, Kuskokwim)

Chuloonawick Native Village

Circle Native Community

Clark's Point, Village of Clark's Point

Council, Native Village of Council

Craig Community Association

Crooked Creek, Village of Crooked Creek

Curyung Tribal Council (formerly Native Village of Dillingham)

Deering, Native Village of Deering

Diomedede, Native Village of Diomedede (aka Inalik)

Dot Lake, Village of Dot Lake

Douglas Indian Association

Eagle, Native Village of Eagle

Eek, Native Village of Eek

Egegik Village

Eklutna Native Village

Ekuk, Native Village of Ekuk

Ekwok Village

Elim, Native Village of Elim

Emmonak Village

Evansville Village (aka Bettles Field)

Eyak, Native Village of Eyak (Cordova)

False Pass, Native Village of False Pass

Fort Yukon, Native Village of Fort Yukon

Gakona, Native Village of Gakona

Galena Village (aka Loudon Village)

Gambell, Native Village of Gambell

Georgetown, Native Village of Georgetown

Goodnews Bay, Native Village of Goodnews Bay

Grayling, Organized Village of Grayling (aka Holikachuk)

Gulkana Village

Hamilton, Native Village of Hamilton

Healy Lake Village

Holy Cross Village

Hoonah Indian Association

Hooper Bay, Native Village of Hooper Bay

Hughes Village

Huslia Village

Hydaburg Cooperative Association

Igiugig Village

Iliamna, Village of Iliamna

Inupiat Community of the Arctic Slope

Iqurmit Traditional Council (formerly Native Village of Russian Mission)

Ivanoff Bay Village

Kaguyak Village

Kake, Organized Village of Kake

Kaktovik Village (aka Barter Island)

Kalskag, Village of Kalskag

Kaltag, Village of Kaltag

Kanatak, Native Village of Kanatak

Karluk, Native Village of Karluk

Kasaan, Organized Village of Kasaan

Kasigluk, Native Village of Kasigluk

Kenaitze Indian Tribe

Ketchikan Indian Corporation

Kiana, Village of Kiana

King Island Native Community

King Salmon Tribe

Kipnuk, Native Village of Kipnuk

Kivalina, Native Village of Kivalina

Klawock Cooperative Association

Kluti Kaah, Native Village of Kluti Kaah (aka Copper Center)

Knik Tribe

Kobuk, Native Village of Kobuk

Kokhanok Village

Kongiganak, Native Village of Kongiganak

Kotlik, Village of Kotlik

Kotzebue, Native Village of Kotzebue

Koyuk, Native Village of Koyuk

Koyukuk Native Village

Kwethluk, Organized Village of Kwethluk

Kwigillingok, Native Village of Kwigillingok

Kwinhagak, Native Village of Kwinhagak (aka Quinhagak)

Larsen Bay, Native Village of Larsen Bay

Levelock Village

Lesnoi Village (aka Woody Island)

Lime Village

Lower Kalskag, Village of Lower Kalskag

Manley Hot Springs Village

Manokotak Village

Marshall, Native Village of Marshall (aka Fortuna Ledge)

Mary's Igloo, Native Village of Mary's Igloo

McGrath Native Village

Mekoryuk, Native Village of Mekoryuk

Mentasta Traditional Council (formerly Mentasta Lake Village)

Metlakatla Indian Community, Annette Island Reserve

Minto, Native Village of Minto

Naknek Native Village

Nanwalek, Native Village of Nanwalek (aka English Bay)

Napaimute, Native Village of Napaimute

Napakiak, Native Village of Napakiak

Napaskiak, Native Village Napaskiak

Nelson Lagoon, Native Village of Nelson Lagoon

Nenana Native Association

New Koliganek Village Council (formerly Koliganek Village)

Newhalen Village

New Stuyahok Village

Newtok Village

Nightmute, Native Village of Nightmute

Nikolai Village

Nikolski, Native Village of Nikolski

Ninilchik Village

Noatak, Native Village of Noatak

Nome Eskimo Community

Nondalton Village

Noorvik Native Community

Northway Village

Nuiqsut, Native Village of Nuiqsut (aka Nooiksut)

Nulato Village (Nulato Village Council)

Nunakauyarmiut Tribe (formerly Native Village of Toksook Bay)

Nunapitchuk, Native Village of Nunapitchuk

Ohogamiut, Village of Ohogamiut

Old Harbor, Village of Old Harbor

Orutsararmuit Native Village (aka Bethel)

Oscarville Traditional Village

Ouzinkie, Native Village of Ouzinkie

Paimiut, Native Village of Paimiut

Pauloff Harbor Village

Pedro Bay Village

Perryville, Native Village of Perryville

Petersburg Indian Association

Pilot Point, Native Village of Pilot Point

Pilot Station Traditional Village

Pitka's Point, Native Village of Pitka's Point

Platinum Traditional Village

Point Hope, Native Village of Port Hope

Point Lay, Native Village of Point Lay

Port Graham, Native Village of Port Graham

Port Heiden, Native Village of Port Heiden

Port Lions, Native Village of Port Lions

Portage Creek Village (aka Ohgsenakale)

Pribilof Islands Aleut Communities of St. Paul and St. George Islands

Qagan Tayagungin Tribe of Sand Point Village

Qawalangin Tribe of Unalaska

Rampart Village

Red Devil, Village of Red Devil

Ruby, Native Village of Ruby

Saint George Island (See Pribilof Islands 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).