

Rev. Proc. 83-87, 1983-2 C.B. 606 [Modified by 86-17]

SECTION 1. PURPOSE

The purpose of this revenue procedure is to provide a list of Indian tribal governments that are to be treated similarly to states for specified purposes under the Internal Revenue Code for a two-year period.

SEC. 2. BACKGROUND

.01 The Indian Tribal Governmental Tax Status Act of 1982 (Title II of Pub.L. No. 97-473, 96 Stat. 2605 [1983-24 I.R.B. 44], as amended by Pub.L. No. 98-21, 97 Stat. 65 [1983-29 I.R.B. 20]) added certain provisions to the Code that pertain to the status of Indian tribal governments. New section 7871(a) of the Code provides that generally for the years 1983 and 1984 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 issued during 1983 and 1984 by a tribe may be exempt obligations.

.02 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 of (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.

SEC. 3. APPLICATION

.01 The following list of Indian tribal entities, including Indian tribes, bands, villages, communities and pueblos as well as Eskimos and Aleuts, 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 still in process.

(2) Regulations under section 7701 of the Code will be issued as soon as possible to define what constitutes "governmental functions" for purposes of defining an Indian tribal government or political subdivision thereof. After the issuance of these regulations, tribal entities not appearing on the published list may apply for a ruling on whether they qualify.

(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.

SEC. 4. LIST

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 (Absentee-Shawnee Business Committee)

Agua Caliente Band of Cahuilla Indians of the Agua Caliente Indian Reservation, Palm Springs, California (Agua Caliente Tribal Council)

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

Alabama-Quassarte Tribal Town of the Creek Nation of Indians of Oklahoma (Alabama-Quassarte Tribal Town)

Alturas Indian Rancheria of Pit River Indians of California (Alturas General Council)

Apache Tribe of Oklahoma (Apache Business Committee)

Arapahoe Tribe of the Wind River Reservation, Wyoming (Arapaho Business Council)

Assiniboine and Sioux Tribes of the Fort Peck Indian Reservation, Montana (Fort Peck Tribal Executive Board)

Bad River Band of the Lake Superior Tribe of Chippewa Indians of the Bad River Reservation, Wisconsin (Bad River Tribal Council)

Barona Capitan Grande Band of Diegueno Mission Indians of the Barona Reservation, California (Barona General Council)

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

Berry Creek Rancheria of Maidu Indians of California (Berry Creek Tribal Council)

Big Bend Rancheria of Pit River Indians of California (Big Bend General Council)

Big Lagoon Rancheria of Smith River Indians of California (Big Lagoon Rancheria)

Big Pine Band of Owens Valley Paiute Shoshone Indians of the Big Pine Reservation, California (Big Pine General Council)

Blackfeet Tribe of the Blackfeet Indian Reservation of Montana (Blackfeet Tribal Business Council)

Bridgeport Paiute Indian Colony of California (Bridgeport General Council)

Burns Paiute Indian Colony, Oregon (Burns Paiute General Council)

Cabazon Band of Cahuilla Mission Indians of the Cabazon Reservation, California (Cabazon General Council)

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

Caddo Indian Tribe of Oklahoma (Caddo Tribal Council)

Cahuilla Band of Mission Indians of the Cahuilla Reservation, California (Cahuilla General Council)

Cahto Indian Tribe of the Laytonville Rancheria, California (Laytonville General Council)

Campo Band of Diegueno Mission Indians of the Campo Indian Reservation, California (Campo General Council)

Cayuga Nation of New York

Cedarville Rancheria of Northern Paiute Indians of California (Cedarville Community Council)

Chemehuevi Indian Tribe of the Chemehuevi Reservation, California (Chemehuevi Tribal Council)

Cher-Ae Heights Indian Community of the Trinidad Rancheria of California (Trinidad Community Council)

Cherokee Nation of Oklahoma (Cherokee Council)

Cheyenne-Arapaho Tribes of Oklahoma (Cheyenne-Arapaho Business Committee)

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

(Cheyenne River Sioux Tribal Council)

Chickasaw Nation of Oklahoma (Chickasaw Tribal Council)

Chippewa-Cree Indians of the Rocky Boy's Reservation, Montana (Chippewa-Cree Business Committee)

Chitimacha Tribe of Louisiana (Chitimacha Tribal Council)

Choctaw Nation of Oklahoma (Choctaw Tribal Council)

Citizen Band of Potawatomi Indians of Oklahoma (Citizens Potawatomi Business Committee)

Coast Indian Community of Yurok Indians of the Resighini Rancheria, California (Resighini Business Council)

Cocopah Tribe of Arizona (Cocopah Tribal Council)

Coeur D'Alene Tribe of the Coeur D'Alene Reservation, Idaho (Coeur D'Alene Tribal Council)

Cold Springs Rancheria of Mono Indians of California (Cold Springs Tribal Council)

Colorado River Indian Tribes of the Colorado River Indian Reservation, Arizona and California (Colorado River Tribal Council)

Comanche Indian Tribe of Oklahoma (Comanche Business Committee)

Confederated Salish & Kootenai Tribes of the Flathead Reservation, Montana (Confederated Salish & Kootenai Tribal Council)

Confederated Tribes of the Chehalis Reservation, Washington (Chehalis Community Council)

Confederated Tribes of the Colville Reservation, Washington (Colville Business Committee)

Confederated Tribes of the Goshute Reservation, Nevada and Utah (Goshute Business Council)

Confederated Tribes of the Siletz Reservation, Oregon (Siletz Tribal Council)

Confederated Tribes of the Umatilla Reservation, Oregon (Umatilla Board of Trustees)

Confederated Tribes of the Warm Springs Reservation of Oregon (Warm Springs Tribal Council)

Confederated Tribes and Bands of the Yakima Indian Nation of the Yakima Reservation, Washington (Yakima Tribal Council)

Cortina Indian Rancheria of Wintun Indians of California (Cortina General Council)

Coushatta Tribe of Louisiana (Coushatta Tribal Council)

Covelo Indian Community of the Round Valley Reservation, California (Covelo Community Council)

Coyote Valley Band of Pomo Indians of California (Coyote Valley Tribal Council)

Creek Nation of Oklahoma (Creek National Council)

Crow Tribe of Montana (Crow Tribal Council)

Crow Creek Sioux Tribe of the Crow Creek Reservation, South Dakota (Crow Creek Sioux Tribal Council)

Cuyapaipe Community of Diegueno Mission Indians of the Cuyapaipe Reservation, California (Cuyapaipe General Council)

Death Valley Timba-Sha Shoshone Band of California (Death Valley Indian Community)

Delaware Tribe of Western Oklahoma (Delaware Executive Committee)

Devils Lake Sioux Tribe of the Devils Lake Sioux Reservation, North Dakota (Devils Lake Sioux Tribal Council)

Dry Creek Rancheria of Pomo Indians of California (Dry Creek Tribal Council)

Duckwater Shoshone Tribe of the Duckwater Reservation, Nevada (Duckwater Tribal Council)

Eastern Band of Cherokee Indians of North Carolina (Cherokee Tribal Council)

Elem Indian Colony of Pomo Indians of the Sulphur Bank Rancheria, California (Elem General Council)

Ely Indian Colony of Nevada (Ely Colony Council)

Flandreau Santee Sioux Tribe of South Dakota (Flandreau Santee Sioux

Executive Committee)

Forest County Potawatomi Community of Wisconsin Potawatomi Indians,
Wisconsin (Forest County General Council)

Fort Belknap Indian Community of the Fort Belknap Reservation of Montana (Fort
Belknap Community Council)

Fort Bidwell Indian Community of Paiute Indians of the Fort Bidwell Reservation,
California (Fort Bidwell Community Council)

Fort Independence Indian Community of Paiute Indians of the Fort Independence
Reservation, California (Fort Independence General Council)

Fort McDermitt Paiute and Shoshone Tribes of the Fort McDermitt Indian
Reservation, Nevada (Fort McDermitt Tribal Council)

Fort McDowell Mohave-Apache Indian Community, Fort McDowell Band of
Mohave Apache Indians of the Fort McDowell Indian Reservation, Arizona (Fort McDowell
Community Council)

Fort Mojave Indian Tribe of Arizona (Fort Mojave Tribal Council)

Fort Sill Apache Tribe of Oklahoma (Fort Sill Apache Business Committee)

Gila River Pima-Maricopa Indian Community of the Gila River Indian Reservation
of Arizona (Gila River Community Council)

Grand Traverse Band of Ottawa & Chippewa Indians of Michigan

Grindstone Indian Rancheria of Wintun-Wailaki Indians of California (Grindstone
General Council)

Hannahville Indian Community of Wisconsin Potawatomi Indians of Michigan
(Hannahville Community Council)

Havasupai Tribe of the Havasupai Reservation, Arizona (Havasupai Tribal Council)

Hoh Indian Tribe of the Hoh Indian Reservation, Washington (Hoh Tribal Business
Council)

Hoopa Valley Tribe of the Hoopa Valley Reservation, California (Hoopa Valley
Business Council)

Hopi Tribe of Arizona (Hopi Tribal Council)

Hopland Band of Pomo Indians of the Hopland Reservation, California (Hopland Rancheria)

Houlton Band of Maliseet Indians of Maine (Houlton Maliseet Band Council)

Hualapai Tribe of the Hualapai Indian Reservation, Arizona (Hualapai Tribe Council)

Inaja Band of Diegueno Mission Indians of the Inaja and Cosmit Reservation, California (Inaja-Cosmit General Council)

Iowa Tribe of Indians of the Iowa Reservation in Nebraska and Kansas (Iowa Executive Committee)

Iowa Tribe of Oklahoma (Iowa Tribal Council)

Jamestown Band of Clallem Indians of Washington

Jamul Indian Village of California (Jamul General Council)

Jicarilla Apache Tribe of the Jicarilla Apache Indian Reservation, New Mexico (Jicarilla Apache Tribal Council)

Kaibab Band of Paiute Indians of the Kaibab Indian Reservation, Arizona (Kaibab Tribal Council)

Kalispel Indian Community of the Kalispel Reservation, Washington (Kalispel Business Committee)

Karok Tribe of California (Karok Interim Governing Body)

Kashia Band of Pomo Indians of the Stewarts Point Rancheria, California (Kashia Business Committee)

Kaw Indian Tribe of Oklahoma (Kaw Business Committee)

Keweenaw Bay Indian Community of L'Anse, Lac Vieux Desert and Ontonagon Bands of Chippewa Indians of the L'Anse Reservation, Michigan (Keweenaw Bay Tribal Council)

Kialegee Tribal Town of the Creek Indians Nation of Oklahoma (Kialegee Tribal Town)

Kickapoo Tribe of Indians of the Kickapoo Reservation in Kansas (Kickapoo Tribal Council)

Kickapoo Tribe of Oklahoma (Kickapoo Council)

Kiowa Indian Tribe of Oklahoma (Kiowa Business Committee)

Kootenai Tribe of Idaho (Kootenai Tribal Council)

La Jolla Band of Luiseno Mission Indians of the LaJolla Reservation, California (La Jolla General Council)

La Posta Band of Diegueno Mission Indians of the La Posta Indian Reservation, California (La Posta General Council)

Lac Courte Oreilles Band of Lake Superior Chippewa Indians of the Lac Courte Oreilles Reservation of Wisconsin (Lac Courte Oreilles Governing Board)

Lac du Flambeau Band of Lake Superior Chippewa Indians of the Lac du Flambeau Reservation of Wisconsin (Lac Du Flambeau Tribal Council)

Las Vegas Tribe of Paiute Indians of the Las Vegas Indian Colony, Nevada (Las Vegas Colony Council)

Lookout Rancheria of Pit River Indians, California

Los Coyotes Band of Cahuilla Mission Indians of the Los Coyotes Reservation, California (Los Coyotes General Council)

Lovelock Paiute Tribe of the Lovelock Indian Colony, Nevada (Lovelock Tribal Council)

Lower Brule Sioux Tribe of the Lower Brule Reservation, South Dakota (Lower Brule Sioux Tribal Council)

Lower Elwha Tribal Community of the Lower Elwha Reservation, Washington (Lower Elwha Community Council)

Lower Sioux Indian Community of the Minnesota Mdewakanton Sioux Indians of the Lower Sioux Reservation in Minnesota (Lower Sioux Community Council)

Lummi Tribe of the Lummi Reservation, Washington (Lummi Business Council)

Makah Indian Tribe of the Makah Indian Reservation, Washington (Makah Tribal Council)

Manchester Band of Pomo Indians of the Manchester-Pt. Arena Rancheria, California (Manchester Community Council)

Manzanita Band of Diegueno Mission Indians of the Manzanita Reservation, California (Manzanita General Council)

Menominee Indian Tribe of Wisconsin, Menominee Indian Reservation, Wisconsin (Menominee Tribal Legislature)

Mesa Grande Band of Diegueno Mission Indians of the Mesa Grande Reservation, California (Mesa Grande General Council)

Mescalero Apache Tribe of the Mescalero Reservation, New Mexico (Mescalero Apache Tribal Council)

Miami Tribe of Oklahoma (Miami Business Committee)

Miccosukee Tribe of Indians of Florida (Miccosukee Business Committee)

Middletown Rancheria of Pomo Indians of California (Middletown General Council)

Minnesota Chippewa Tribe, Minnesota (Six Component reservations: Boise Forte Band (Nett Lake), Fond du Lac Band, Grand Portage Band, Leech Lake Band, Mille Lac Band, White Earth Band) (Minnesota Chippewa Tribal Executive Board)

Mississippi Band of Choctaw Indians, Mississippi (Choctaw Tribal Council)

Moapa Band of Paiute Indians of the Moapa River Indian Reservation, Nevada (Moapa Business Council)

Modoc Tribe of Oklahoma (Modoc Tribal Council)

Morongo Band of Cahuilla Mission Indians of the Morongo Reservation, California (Morongo General Council)

Muckleshoot Indian Tribe of the Muckleshoot Reservation, Washington (Muckleshoot Tribal Council)

Navajo Tribe of Arizona, New Mexico and Utah (Navajo Tribal Council)

Nez Perce Tribe of Idaho, Nez Perce Reservation, Idaho (Nez Perce Tribal Executive Committee)

Nisqually Indian Community of the Nisqually Reservation, Washington (Nisqually Community Council)

Nooksack Indian Tribe of Washington (Nooksack Tribal Council)

Northern Cheyenne Tribe of the Northern Cheyenne Indian Reservation, Montana

(Northern Cheyenne Tribal Council)

Oglala Sioux Tribe of the Pine Ridge Reservation, South Dakota (Oglala Sioux Tribal Council)

Omaha Tribe of Nebraska (Omaha Tribal Council)

Oneida Tribe of Indians of Wisconsin, Oneida Reservation, Wisconsin (Oneida Executive Committee)

Onondaga Nation of New York

Osage Tribe of Oklahoma (Osage Tribal Council)

Ottawa Tribe of Oklahoma (Ottawa Council)

Otoe-Missouria Tribe of Oklahoma (Otoe-Missouria Business Committee)

Paiute Indian Tribe of Utah (Paiute Tribal Council)

Paiute-Shoshone Indians of the Bishop Community of the Bishop Colony, California (Bishop Tribal Council)

Paiute-Shoshone Tribe of the Fallon Reservation and Colony, Nevada (Fallon Business Council)

Paiute-Shoshone Indians of the Lone Pine Community of the Lone Pine Reservation, California (Lone Pine Tribal Council)

Pala Band of Luiseno Mission Indians of the Pala Reservation, California (Pala General Council)

Papago Tribe of the Sells, Gila Bend and San Xavier Reservations, Arizona (Papago Tribal Council)

Pascua Yaqui Tribe of Arizona (Pascua Yaqui Tribal Council)

Passamaquoddy Tribe of Maine (Passamaquoddy Joint Tribal Council)

Pauma Band of Luiseno Mission Indians of the Pauma & Yuima Reservation, California (Pauma General Council)

Pawnee Indian Tribe of Oklahoma (Pawnee Business Council)

Pechanga Band of Luiseno Mission Indians of the Pechanga Reservation, California (Pechanga Tribal Council)

Penobscot Tribe of Maine (Penobscot Tribal Council)

Peoria Tribe of Oklahoma (Peoria Council)

Pit River Indian Tribe of the X-L Ranch Reservation, California (Pit River Tribal Council)

Ponca Tribe of Indians of Oklahoma (Ponca Business Committee)

Port Gamble Indian Community, Port Gamble Band of Clallam Indians, Port Gamble Reservation, Washington (Port Gamble Community Council)

Prairie Band of Potawatomi Indians of Kansas (Prairie Potawatomi Business Committee)

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

Pueblo of Acoma, New Mexico (Acoma Tribal Council)

Pueblo of Cochiti, New Mexico (Cochiti Tribal Council)

Pueblo of Jemez, New Mexico (Jemez Tribal Council)

Pueblo of Isleta, New Mexico (Isleta Tribal Council)

Pueblo of Laguna, New Mexico (Laguna Tribal Council)

Pueblo of Nambe, New Mexico (Nambe Tribal Council)

Pueblo of Picuris, New Mexico (Picuris Tribal Council)

Pueblo of Pojoaque, New Mexico (Pojoaque Tribal Council)

Pueblo of San Felipe, New Mexico (San Felipe Tribal Council)

Pueblo of San Juan, New Mexico (San Juan Tribal Council)

Pueblo of San Ildefonso, New Mexico (San Ildefonso Tribal Council)

Pueblo of Sandia, New Mexico (Sandia Tribal Council)

Pueblo of Santa Ana, New Mexico (Santa Ana Tribal Council)

Pueblo of Santa Clara, New Mexico (Santa Clara Tribal Council)

Pueblo of Santo Domingo, New Mexico (Santo Domingo Tribal Council)

Pueblo of Taos, New Mexico (Taos Tribal Council)

Pueblo of Tesuque, New Mexico (Tesuque Tribal Council)

Pueblo of Zia, New Mexico (Zia Tribal Council)

Puyallup Tribe of the Puyallup Reservation, Washington (Puyallup Tribal Council)

Pyramid Lake Paiute Tribe of the Pyramid Lake Reservation, Nevada (Pyramid Lake Tribal Council)

Quapaw Tribe of Oklahoma (Quapaw Tribal Business Committee)

Quechan Tribe of the Fort Yuma Indian Reservation, California (Quechan Tribal Council)

Quileute Tribe of the Quileute Reservation, Washington (Quileute Tribal Council)

Quinault Tribe of the Quinault Reservation, Washington (Quinault Business Committee)

Red Cliff Band of Lake Superior Chippewa Indians of Wisconsin, Red Cliff Reservation, Wisconsin (Red Cliff Tribal Council)

Red Lake Band of Chippewa Indians of the Red Lake Reservation, Minnesota (Red Lake Tribal Council)

Reno-Sparks Indian Colony, Nevada (Reno-Sparks Indian Council)

Rincon Band of Luiseno Mission Indians of the Rincon Reservation, California (Rincon Business Committee)

Robinson Rancheria of Pomo Indians of California (Robinson Citizens Business Committee)

Rosebud Sioux Tribe of the Rosebud Indian Reservation, South Dakota (Rosebud Sioux Tribal Council)

Rumsey Indian Rancheria of Wintun Indians of California (Rumsey Community Council)

Sac & Fox Tribe of the Mississippi in Iowa (Sac & Fox Tribal Council)

Sac & Fox Tribe of Missouri of the Sac & Fox Reservation in Kansas and Nebraska (Sac & Fox Tribal Council)

Sac & Fox Tribe of Indians of Oklahoma (Sac & Fox Business Committee)

Saginaw Chippewa Indian Tribe of Michigan, Isabella Reservation, Michigan (Saginaw Chippewa Tribal Council)

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

San Carlos Apache Tribe of the San Carlos Reservation of Arizona (San Carlos Tribal Council)

San Manual Band of Serrano Mission Indians of the San Manual Reservation, California (San Manual General Council)

San Pasqual Band of Diegueno Mission Indians of the San Pasqual Reservation, California (San Pasqual General Council)

Santa Rosa Indian Community of the Santa Rosa Rancheria of California (Santa Rosa General Council)

Santa Rosa Band of Cahuilla Mission Indians of the Santa Rosa Reservation, California (Santa Rosa General Council)

Santa Ynez Band of Chumash Mission Indians of the Santa Ynez Reservation, California (Santa Ynez General Council)

Santa Ysabel Band of Diegueno Mission Indians of the Santa Ysabel Reservation, California (Santa Ysabel General Council)

Santee Sioux Tribe of the Santee Reservation of Nebraska (Santee Sioux Tribal Council)

Sauk-Suiattle Indian Tribe of Washington (Sauk-Suiattle Tribal Council)

Sault Ste. Marie Tribe of Chippewa Indians of Michigan (Sault Ste. Marie Tribal Council)

Seminole Nation of Oklahoma (Seminole General Council)

Seminole Tribe of Florida, Dania, Big Cypress and Brighton Reservations, Florida (Seminole Tribal Council)

Seneca Nation of New York

Seneca-Cayuga Tribe of Oklahoma (Seneca-Cayuga Tribal Business Committee)

Shakopee Mdewakanton Sioux Community of Minnesota (Prior Lake) (Shakopee Business Committee)

Sherwood Valley Rancheria of Pomo Indians of California (Sherwood Valley Business Council)

Shoalwater Bay Tribe of the Shoalwater Bay Indian Reservation, Washington (Shoalwater Bay Tribal Council)

Shoshone Tribe of the Wind River Reservation, Wyoming (Shoshone Business Council)

Shoshone-Bannock Tribes of the Fort Hall Reservation of Idaho (Fort Hall Business Council)

Shoshone-Paiute Tribes of the Duck Valley Reservation, Nevada (Shoshone-Paiute Business Council)

Sisseton-Wahpeton Sioux Tribe of the Lake Traverse Reservation, South Dakota (Sisseton-Wahpeton Sioux Tribal Council)

Skokomish Indian Tribe of the Skokomish Reservation, Washington (Skokomish Tribal Council)

Skull Valley Band of Goshute Indians of Utah

Soboba Band of Luiseno Mission Indians of the Soboba Reservation, California (Soboba General Council)

Sokoagon Chippewa Community of the Mole Lake Band of Chippewa Indians, Wisconsin (Sokoagon Chippewa Tribal Council)

Southern Ute Indian Tribe of the Southern Ute Reservation, Colorado (Southern Ute Tribal Council)

Spokane Tribe of the Spokane Reservation, Washington (Spokane Business Council)

Squaxin Island Tribe of the Squaxin Island Reservation, Washington (Squaxin Island Tribal Council)

St. Croix Chippewa Indians of Wisconsin, St. Croix Reservation, Wisconsin (St. Croix Council)

St. Regis Band of Mohawk Indians of New York (St. Regis Mohawk Council of Chiefs)

Standing Rock Sioux Tribe of the Standing Rock Reservation, North & South Dakota (Standing Rock Sioux Tribal Council)

Stockbridge-Munsee Community of Mohican Indians of Wisconsin (Stockbridge-Munsee Tribal Council)

Summit Lake Paiute Tribe of the Summit Lake Reservation, Nevada (Summit Lake Paiute Council)

Suquamish Indian Tribe of the Port Madison Reservation, Washington (Suquamish Tribal Council)

Susanville Indian Rancheria of Paiute, Maidu, Pit River & Washoe Indians of California (Susanville General Council)

Swinomish Indians of the Swinomish Reservation, Washington (Swinomish Indian Senate)

Sycuan Band of Diegueno Mission Indians of the Sycuan Reservation, California (Sycuan General Council)

Table Bluff Rancheria of Wiyot Indians of California (Table Bluff Board of Directors)

Te-Moak Bands of Western Shoshone Indians of the Battle Mountain, Elko & South Fork Colonies of Nevada (Te-Moak Business Council)

Three Affiliated Tribes of the Fort Berthold Reservation, North Dakota (Fort Berthold Tribal Business Council)

Tonawanda Band of Seneca Indians of New York (Tonawanda Council of Chiefs)

Tonkawa Tribe of Indians of Oklahoma (Tonkawa Business Committee)

Tonto Apache Tribe of Arizona (Tonto Apache Tribal Council)

Torres-Martinez Band of Cahuilla Mission Indians of the Torres-Martinez Reservation, California (Torres-Martinez Business Committee)

Tule River Indian Tribe of the Tule River Indian Reservation, California (Tule River Tribal Council)

Tulalip Tribes of the Tulalip Reservation, Washington (Tulalip Board of Directors)

Tuolumne Band of Me-Wuk Indians of the Tuolumne Rancheria of California
(Tuolumne Community Council)

Turtle Mountain Band of Chippewa Indians, Turtle Mountain Indian Reservation,
North Dakota (Turtle Mountain Tribal Council)

Tuscarora Nation of New York

United Keetoowah Band of Cherokee Indians, Oklahoma (United Keetoowah
Cherokee Council)

Upper Lake Band of Pomo Indians of Upper Lake Rancheria of California (Upper
Lake Pomo Association Interim Board)

Upper Sioux Indian Community of the Upper Sioux Reservation, Minnesota (Upper
Sioux Board of Trustees)

Upper Skagit Indian Tribe of Washington (Upper Skagit Tribal Council)

Ute Indian Tribe of the Uintah & Ouray Reservation, Utah (Uintah & Ouray Tribal
Business Council)

Ute Mountain Tribe of the Ute Mountain Reservation, Colorado, New Mexico &
Utah (Ute Mountain Tribal Council)

Utu Utu Gwaiti Paiute Tribe of the Benton Paiute Reservation, California (Utu Utu
Gwaiti Paiute Tribal Council)

Viejas Baron Long Capitan Grande Band of Diegueno Mission Indians of the
Viejas Reservation, California (Viejas Tribal Council)

Walker River Paiute Tribe of the Walker River Reservation, Nevada (Walker River
Tribal Council)

Washoe Tribe of Nevada & California (Carson Colony, Dresslerville and Washoe
Ranches) (Washoe Tribal Council)

White Mountain Apache Tribe of the Fort Apache Indian Reservation, Arizona
(White Mountain Apache Tribal Council)

Wichita Indian Tribe of Oklahoma (Wichita Executive Committee)

Winnebago Tribe of the Winnebago Reservation of Nebraska (Winnebago Tribal
Council)

Winnemucca Indian Colony of Nevada (Winnemucca Colony Council)

Wisconsin Winnebago Indian Tribe of Wisconsin (Wisconsin Winnebago Business Council)

Wyandotte Tribe of Oklahoma (Wyandotte Council)

Yankton Sioux Tribe of South Dakota (Yankton Sioux Tribal Business & Claims Committee)

Yavapai-Apache Indian Community of the Camp Verde Reservation, Arizona (Yavapai-Apache Community Council)

Yavapai-Prescott Tribe of the Yavapai Reservation, Arizona (Yavapai-Prescott Community Board of Directors)

Yerington Paiute Tribe of the Yerington Colony and Campbell Ranch (Yerington Tribal Council)

Yomba Shoshone Tribe of the Yomba Reservation, Nevada (Yomba Tribal Council)

Zuni Tribe of the Zuni Reservation, New Mexico (Zuni Tribal Council)

ALASKA NATIVE ENTITIES

Akhiok, Native Village of Akhiok

Akiachak, Native Village of Akiachak

Akiak Native Community

Akutan, Native Village of Akutan

Alakanak, Village of Alakanak

Alatna Village (Alatna Village Council)

Alegnagik, Village of Alegnagik

Allakaket Village (Allakaket Village Council)

Ambler, Village of Ambler (Ambler Traditional Council)

Anaktuvuk Pass, Village of Anaktuvuk Pass (Anaktuvuk Pass Council)

Angoon Community Association

Aniak, Village of Aniak (Aniak Traditional Council)

Anvik Village (Anvik Village Council)

Arctic Village (Arctic Village Council)

Atka, Native Village of Atka

Atkasook Village (Atkasook Village Council)

Atmauthluak, Village of Atmauthluak

Barrow Native Village (Point Barrow)

Beaver Village (Beaver Village Council)

Belkofsky, Native Village of Belkofsky

Bethel Native Village (Bethel Native Council)

Bettles Field/Evansville Village (Evansville Village Council)

Birch Creek Village (Birch Creek Village Council)

Brevig Mission Village (Brevig Mission Traditional Council)

Buckland, Native Village of Buckland

Cantwell, Native Village of Cantwell

Chalkyitsik Village (Chalkyitsik Village Council)

Chanega (Chenega), Native Village of Chanega

Chuathbaluk, Village of Chuathbaluk

Chefornak, Village of Chefornak (Chefornak Traditional Council)

Chevak Native Village (Chevak Traditional Council)

Chickaloon Village

Chignik, Native Village of Chignik

Chignik Lagoon, Native Village of Chignik Lagoon

Chignik Lake Village (Chignik Lake Village Council)

Chilkat Indian Village of Klukwan

Chilkoot Indian Association of Haines

Chistochina, Native Village of Chistochina

Chitina, Native Village of Chitina

Circle Village (Circle Village Council)

Clark's Point, Village of Clark's Point

Copper Center Village (Copper Center Village Council)

Craig Community Association

Crooked Creek, Village of Crooked Creek

Deering, Native Village of Deering

Dillingham, Native Village of Dillingham (Dillingham Village Council)

Diomedede, Native Village of Diomedede (aka Inalik)

Dot Lake, Village of Dot Lake

Douglas Indian Association

Eagle, Village of Eagle (Village Council of Eagle)

Eek, Native Village of Eek

Egegik Village (Egegik Village Council)

Eklutna Native Village

Ekuk, Native Village of Ekuk (Ekuk Village Association)

Ekwok Village (Ekwok Village Council)

Elim, Native Village of Elim

Emmonak Village

Eyak Native Village

False Pass, Native Village of False Pass

Fort Yukon, Native Village of Fort Yukon

Gakona, Native Village of Gakona

Galena Village (aka Louden Village) (Louden Village Council)

Gambell, Native Village of Gambell

Golovin, Village of Golovin

Goodnews Bay, Native Village of Goodnews Bay

Grayling, Organized Village of Grayling (aka Holikachuk)

Gulkana Village

Healy Lake Village (Healy Lake Village Council)

Holy Cross Village (Holy Cross Village Council)

Hoonah Indian Association

Hooper Bay, Native Village of Hooper Bay

Hughes Village (Hughes Village Council)

Huslia Village (Huslia Village Council)

Hydaburg Cooperative Association

Igiugig Village (Igiugig Village Council)

Iliamna, Village of Iliamna

Inupiat Community of the Arctic Slope

Ivanoff Bay Village (Ivanoff Bay Village Council)

Kake, Organized Village of Kake

Kaktovik Village of Barter Island (aka Barter Island) (Kaktovik Village Council)

Kalskag, Village of Kalskag

Kanatak, Native Village of Kanatak

Karluk, Native Village of Karluk

Kasaan, Native Village of Kasaan

Kasigluk, Native Village of Kasigluk

Kenaitze Indian Tribe

Ketchikan Indian Cooperation

Kiana Village (Kiana Traditional Council)

King Cove Village (King Cove Traditional Council)

King Island Native Community

Kipnuk, Native Village of Kipnuk

Kivalina, Native Village of Kivalina

Klawock Cooperative Association

Knik Village (Knik Village Council)

Kobuk Village (Kobuk Traditional Council)

Kokhanok Village (Kokhanok Village Council)

Kongiganak Native Village (Kongiganak Traditional Council)

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 (Levelock Village Council)

Lime Village (Lime Village Council)

Lower Kalskag, Village of Lower Kalskag

Manley Hot Springs Village (Manley Hot Springs Village Council)

Manokotak Village (Manokotak Village Council)

Marshall, Native Village of Marshall (aka Fortuna Ledge)

McGrath, Native Village of McGrath (McGrath Native Village Council)

Mekoryuk, Native Village of Mekoryuk, Island of Nunivak

Mentasta Village (aka Mentasta Lake) (Mentasta Village Council)

Metlakatla Indian Community, Annette Islands Reserve, Alaska (Metlakatla Community Council)

Minto, Native Village of Minto

Mountain Village, Native Village of Mountain Village

Naknek Native Village (Naknek Native Village Council)

Napakiak, Native Village of Napakiak

Napaskiak Traditional Village (Napaskiak Traditional Village Council)

Nelson Lagoon, Native Village of Nelson Lagoon

Nenana Native Association

Newhalen Village (Newhalen Village Council)

New Stuyahok Village

Newtok Village (Newtok Village Council)

Nightmute, Native Village of Nightmute

Nikolai Village (Nikolai Village Council)

Nikolski, Native Village of Nikolski (Nikolski IRA Council)

Noatak, Native Village of Noatak

Nome Eskimo Community

Nondalton Village (Nondalton Village Council)

Noorvik Native Community

Northway Village (Northway Village Council)

Nulato Village (Nulato Village Council)

Nunapitchuk, Native Village of Nunapitchuk

Old Harbor, Village of Old Harbor (Old Harbor Tribal Council)

Oscarville, Oscarville Traditional Village (Oscarville Traditional Council)

Ouzinkie, Native Village of Ouzinkie

Pedro Bay Village (Pedro Bay Village Council)

Perryville, Native Village of Perryville

Petersburg Indian Association

Pilot Point, Native Village of Pilot Point

Pilot Station Traditional Village (Pilot Station Traditional Council)

Pitka's Point, Native Village of Pitka's Point (Pitka's Point Village Council)

Platinum Traditional Village (Platinum Traditional Village Council)

Point Hope, Native Village of Port Hope (Point Hope Village Council)

Point Lay, Native Village of Point Lay

Portage Creek Village (Portage Creek Village Council)

Port Graham Village (Port Graham Village Council)

Port Heiden, Native Village of Port Heiden (Native Council of Port Heiden)

Port Lions, Native Village of Port Lions

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

Rampart Village (Rampart Village Council)

Red Devil, Village of Red Devil

Ruby, Native Village of Ruby (Native Council of Ruby)

Russian Mission, Native Village of Russian Mission

Sand Point Village

Savoonga, Native Village of Savoonga

Saxman, Organized Village of Saxman

Scammon Bay, Native Village of Scammon Bay

Selawik, Native Village of Selawik

Shageluk Native Village

Shaktoolik, Native Village of Shaktoolik

Sheldon's Point, Native Village of Sheldon's Point

Shishmaref, Native Village of Shishmaref

Shungnak, Native Village of Shungnak

Sitka Community Association

Sleetmute Village of Sleetmute

South Naknek Village (South Naknek Village Council)

Stebbins Community Association

Stevens, Native Village of Stevens

Stony River, Village of Stony River

St. Mary's Village (aka Algaaciq)

St. Michael, Native Village of St. Michael

Takotna Village (Takotna Village Council)

Tanacross, Native Village of Tanacross

Tanana, Native Village of Tanana

Tatitlek, Native Village of Tatitlek (Tatitlek Village Council)

Tazlina, Native Village of Tazlina

Telida Village (Telida Village Council)

Teller Native Village

Tetlin, Native Village of Tetlin

Togiak, Traditional Village of Togiak

Tlingit & Haida Indians of Alaska

Toksook Bay, Native Village of Toksook Bay

Tuluksak Native Community

Tuntutuliak, Native Village of Tuntutuliak

Tununak, Native Village of Tununak

Twin Hills Village (Twin Hills Village Council)

Tyonek, Native Village of Tyonek

Ugashik Village (Ugashik Village Council)

Unalakleet, Native Village of Unalakleet

Venetie, Native Village of Venetie

Wainwright Village

Wales, Native Village of Wales

White Mountain, Native Village of White Mountain

Wrangell Cooperative Association