

Revenue Procedure 86-17

26 CFR 601.201: Rulings and determination letters.

(Also Section 7871)

1986-1 Cumulative Bulletin 550; Revenue. Procedure. 86-17

April 7, 1986

SECTION 1. BACKGROUND

The Indian Tribal Governmental Tax Status Act of 1982, 1983-1 Cumulative Bulletin 510, 511, added certain provisions to the Internal Revenue Code that pertained to the status of Indian tribal governments. For two years beginning in 1983, Indian tribal governments (or subdivisions thereof) are to be treated as states (or political subdivisions thereof) for specified federal tax purposes.

Revenue Procedure 83-87, 1983-2 Cumulative Bulletin 606, provides a list of Indian tribal governments that were to be treated as states for the two-year period. Revenue Procedure 84-36, 1984-1 Cumulative Bulletin 510, sets forth a list of subdivisions of Indian tribal governments that are to be treated as political subdivisions of states for the two-year period, and Revenue Procedure 84-37, 1984-1 Cumulative Bulletin 513, provides procedures under which a governmental unit of an Indian tribe or subdivision thereof may request a determination qualifying it for treatment as a state or political subdivision of a state for purposes of section 7871 of the Code.

Section 1065 of the Tax Reform Act of 1984, 1984-3 (Vol. 1) Cumulative Bulletin 556, made permanent the rules treating Indian tribal governments (or subdivisions thereof) as states (or political subdivisions thereof). [*2]

SEC. 2. PROCEDURE

Revenue Procedure 83-87, Revenue Procedure 84-36 and Revenue Procedure 84-37 are modified by deleting the two-year limitation referred to therein.

SEC. 3. EFFECT ON OTHER REVENUE PROCEDURES

Revenue Procedure 83-87, Revenue Procedure 84-36 and Revenue Procedure 84-37 are modified.