

Rev. Proc. 86-17, 1986-1 C.B. 550

SECTION 1. BACKGROUND

The Indian Tribal Government Tax Status Act of 1982, 1983-1 C.B. 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 specific tax purposes.

Rev. Proc. 83-87, 1983-2 C.B. 606, provides a list of Indian tribal governments that were to be treated as states for the two-year period. Rev. Proc. 84-36, 1984-1 C.B. 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 Rev. Proc. 84-37, 1984-1 C.B. 513, provides procedures under which a governmental unit of an Indian tribe or subdivision thereof may request a determination qualifying it for the treatment as a state for purposes of section 7871 of the Code.

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).

SEC. 2. PROCEDURE

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

SEC. 3. EFFECT ON OTHER REVENUE PROCEDURES

Rev. Proc. 83-87, Rev. Proc. 84-36 and Rev. Proc. 84-37 are modified.