



Generic Letter for Indian Tribe Status

Please choose one of the following letters as a format to address your Indian Tribe Status. The letter should be signed and dated by an authorized person of the organization. Include your letter with other required attachments.

Address your letter to:

Mr. Dana L. Miller
Senior Program Director
M. J. Murdock Charitable Trust
PO Box 1618
Vancouver, WA 98668

1. [Name of tribal government] is an Indian tribal government that is treated as a State pursuant to Section 7871 of the Internal Revenue Code of 1986, as amended (“IRC”). As such, it is a “governmental unit” as defined in IRC Sections 170(b)(1)(A)(v) and 170(c)(1), and is not a private foundation by virtue of IRC Section 509(a)(1).

Indian tribal governments are not required to have a tax exemption determination letter under IRC Section 501(c)(3). Therefore, this letter is being furnished to you in lieu of a federal tax exemption determination letter.

This will confirm our assurance and agreement that any funds granted to [name of tribal government] by M. J. Murdock Charitable Trust will be used for exclusively public purposes within the meaning of IRC Section 170(c)(1).

OR

2. [Name of subdivision] is a subdivision of [name of Indian tribal government]. The Internal Revenue Service has determined that [name of subdivision] has been delegated the right to exercise one or more of the substantial government functions of the Indian tribal government and, therefore, shall be treated as a political subdivision of a State pursuant to Section 7871(d) of the Internal Revenue Code of 1986, as amended (“IRC”). As such, it is a “governmental unit” as defined in IRC



Sections 170(b)(1)(A)(v) and 170(c)(1), and is not a private foundation by virtue of IRC Section 509(a)(1).

Indian tribal governments and their qualified subdivisions are not required to have a tax exemption determination letter under IRC Section 501(c)(3). Therefore, this letter is being furnished to you in lieu of a federal tax exemption determination letter.

This will confirm our assurance and agreement that any funds granted to [name of subdivision] by M. J. Murdock Charitable Trust will be used for exclusively public purposes within the meaning of IRC Section 170(c)(1).

Sincerely,

[Name] [Title] [Date]