

U.S. DEPARTMENT OF THE TREASURY

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TREASURY TRIBAL ADVISORY COMMITTEE

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MONDAY

DECEMBER 15, 2025

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The Advisory Committee met in the Cash Room of the Treasury Building, 1500 Pennsylvania Avenue NW, Washington, D.C., at 1:00 p.m. EST, W. Ron Allen, Chair, presiding.

PRESENT

W. RON ALLEN, Jamestown S'Klallam Tribe; Chair
CHIEF ALLAN, Coeur d'Alene Tribe

RODNEY A. BUTLER, Mashantucket Pequot Tribal
Nation

CARLA KEENE, Cow Creek Band of Umpqua Tribe of
Indians

WILL MICKLIN, Tlingit Haida Indian Tribes of
Alaska

MARTIN TUCKER, Choctaw Nation of Oklahoma

1 ALSO PRESENT

2 FATIMA ABBAS, Director, Office of Tribal and
Native Affairs, U.S. Department of the
Treasury; Designated Federal Officer
3 BRANDON BEACH, Treasurer of the United States,
U.S. Department of the Treasury
4 FRANK BISIGNANO, CEO, Internal Revenue Service
JAMES COLOMBE, Policy Advisor, Office of Tribal
5 and Native Affairs, U.S. Department of the
Treasury

6 JULIE HANLON-BOLTON, Associate Chief Counsel,
Income Tax and Accounting, Internal Revenue
7 Service

8 KEN KIES, Assistant Secretary for Tax Policy,
U.S. Department of the Treasury

9 EDWARD KILLEN, Commissioner, Tax Exempt
Government Entities, Internal Revenue Service

10 WILLIAM KIRKLAND, Assistant Secretary for Indian
Affairs, U.S. Department of the Interior

11 PHILIP LINDENMUTH, Acting Associate Chief
Counsel (Employee Benefits, Exempt
Organizations, and Employment Taxes), IRS
12 Chief Counsel's Office

13 ADRIENNE M. MIKOLASHEK, Acting Associate Chief
Counsel (Passthroughs, Trusts and Estates),
IRS Chief Counsel's Office

14 JENNIFER PARISIEN, Policy Advisor, Office of
Tribal and Native Affairs, U.S. Department of
15 the Treasury

16 DEREK THEURER, Deputy Secretary (PDO), U.S.
Department of the Treasury

17 KRISHNA VALLABHANENI, Tax Legislative Counsel,
Office of Tax Policy, U.S. Department of the
Treasury

18 CHASE WILSON, Associate Director, White House
Intergovernmental Affairs
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P-R-O-C-E-E-D-I-N-G-S

1:02 p.m.

MS. ABBAS: Good afternoon, everyone, and good morning to those out west and in Alaska. We are going to begin our last TTAC of 2025, the Treasury Tribal Advisory Committee public meeting. Welcome to all of those in attendance.

My name is Fatima Abbas. I'm the Director of the Office of Tribal and Native Affairs. And with me, we have many esteemed guests and a very robust agenda.

So, we're going to begin our meeting as usual with a Tribal opening. Chairman Ron Allen is going to deliver that opening. So if those who wish to participate would like to stand, please do so now.

CHAIR ALLEN: Thank you, Fatima. And good afternoon, everyone. So, please pray according to your own way and your own spirit if you would.

Gracious Father, we come to you this

1 afternoon always with hearts that look to you
2 for your wisdom and your guidance, hearts that
3 always look to you to guide us as you put many
4 things in our stewardship hands that we do good
5 things that would be pleasing to you and the
6 people that we serve. We're here to talk about
7 a number of issues that are critically important
8 to our government, north to south and east to
9 west. It's a complicated world, and yet we have
10 a partner here with the federal government and
11 its leadership.

12 And we ask that you continue bless each
13 and every one of the leadership here, both the
14 federal and the Tribal alike. We always ever be
15 grateful that you continue to bless us with your
16 spirit and taking care of our children, taking
17 care of our families, our communities, always
18 helping us be good stewards for all the things
19 that you put in our hands with the wildlife and
20 the bird life, all the things that we care for
21 that is so important to our community. So, we
22 ask you be with us.

1 We ask your wisdom to be in our hearts.
2 We ask that your healing hand be upon those who
3 are in need of your healing hand, even for those
4 who have lost loved ones. So, we ask all this,
5 this afternoon in your son's name. Amen.

6 MS. ABBAS: Thank you, Chairman Ron
7 Allen, for that prayer. And I'm going to do a
8 brief roll call. And then we're going to begin.
9 Chairman Ron Allen.

10 CHAIR ALLEN: Here.

11 MS. ABBAS: Chairman Rodney Butler.

12 MEMBER BUTLER: Here.

13 MS. ABBAS: Chairman Chief Allan.

14 MEMBER ALLAN: Here.

15 MS. ABBAS: Chief Financial Officer
16 Martin Tucker.

17 MEMBER TUCKER: Here.

18 MS. ABBAS: Vice President Will
19 Micklin. And I believe online we have Chairman
20 Carla Keene. And I think we have a confirmation
21 that Chairman Carla Keene is on. So, we have a
22 quorum for the Treasury public meeting.

1 Welcome again, everyone. This is an
2 exciting day. We have been working for a very
3 long time onto Tribal tax regulations. And we
4 have here Treasury's leadership to make some
5 significant announcements.

6 First we have remarks by Treasury
7 Deputy Secretary performing the delegated duties
8 of the Deputy Secretary, Derek Theurer. He's
9 going to make some remarks, and then we'll take
10 four TTAC member comments. Deputy Secretary.

11 MR. THEURER: Thank you very much,
12 Fatima, as well as Mr. Chairman. Good to see
13 everyone. Welcome to the Tribal Advisory
14 Committee Members and also Tribal leaders.

15 Thank you for your support for making
16 time to attend this final TTAC meeting of the
17 year. In my current role, I support the
18 Secretary and implementation of the President's
19 policies across the Treasury department. But
20 tax issues are a particular interest to me.

21 Prior to my current role, I was
22 counselor to Secretary Bessent. And my focus

1 during the first half of 2025 was getting the
2 President's July 4th tax bill enacted into law.
3 Before joining Treasury, I served as a
4 congressional staffer for many years, including
5 being the chief tax counsel at the Committee of
6 Ways and Means.

7 There I assisted two different chairmen
8 in getting their TTAC nominees in place, one of
9 which is here today, our chief financial
10 officer. Tax policy can be harnessed to support
11 economic opportunities for all American
12 communities, including Tribal governments and
13 their citizens. We continue building on the
14 first Trump administration's investment in
15 Tribal engagement through standing up this
16 committee back in 2019 to address emergent and
17 longstanding tax issues that impact Tribal
18 communities.

19 Today I'm honored to announce two pro-
20 growth and deregulatory tax regulations that
21 support the economic development of Tribal
22 families and Tribal governments. Our first rule

1 implements the Tribal General Welfare Exclusion
2 Act of 2014. That's the legislation that
3 launched TTAC.

4 Today's final rule recognizes Tribe's
5 sovereign authority to self-determine the needs
6 of their community. Broadly, the rule confirms
7 the following. The IRS will defer to Tribal
8 determinations on what constitutes, quote,
9 promotion of general welfare under their laws,
10 customs, religions, and traditions.

11 Tribes may serve a broad class of
12 individuals. Tribes may fund this assistance
13 from any revenue source and may disperse through
14 grantor trusts. Tribal general welfare can
15 include assistance for economic development, job
16 training, and community service. This is an
17 important clarification.

18 And Alaska Native regional and village
19 corporations can rely on this Tribal final rule
20 to support their shareholders until separate ANC
21 guidance can be proposed. The rule also reduces
22 overall administrative burdens for tribes. It

1 provides a one-year transition period and a
2 reliance for the prior tax year.

3 It avoids retroactive results,
4 retroactive audits, and that applies to tax
5 years when guidance did not exist. It maintains
6 the statutory audit and examination suspension
7 until training occurs in consultation with the
8 Tribes and with TTAC. And finally, it provides
9 that all Tribal program participants may avail
10 of this audit suspension.

11 Whether a tribe chooses to establish a
12 mortgage assistance program or grants to start a
13 small business, our final rule makes clear that
14 tribes know best the economic needs of their own
15 communities. This is the President's pro-growth
16 agenda in action. Similarly, instead of
17 expending scarce resources on GWE audits, Tribes
18 and the IRS now have clear deregulatory
19 guidelines that reduce the cost of compliance to
20 the benefit of individuals and to TTAC
21 administration.

22 Our second rule announced today also

1 reflects the administration's pro-growth
2 business priorities. Through our engagement,
3 direct engagement with TTAC, we have come to
4 understand how Tribal communities and their
5 economies uniquely rely on commercial activities
6 to generate governmental revenue. In addition
7 to providing revenue for government services,
8 Tribal businesses employ thousands of
9 individuals supporting economic growth and
10 benefitting their local non-Tribal communities.

11 In the past, Treasury has confirmed
12 that chartered corporations of states and
13 federally chartered Tribal corporations were not
14 subject to income tax because they generate
15 government revenue. Yet a cloud remained on the
16 tax status of business entities, those chartered
17 under Tribal law and that are wholly owned by
18 Tribes. We have heard substantial Tribal
19 feedback that this lack of clarity impeded
20 access to capital and investment opportunities.

21 Tax certainty is a critical element of
22 business development and investment in

1 communities across the country. The confusion
2 ends today with our issuance of final
3 regulations that provide the following.

4 Confirms that business entities wholly owned by
5 tribes and chartered under Tribal law are not
6 subject to federal income tax.

7 Recognizes the importance of inter-
8 Tribal trade and extends this confirmation to
9 businesses owned by one or more Tribe and
10 chartered under at least one of their laws.

11 Also extends this recognition to businesses
12 chartered as corporations or organizes limited
13 liability companies. Confirms that the wholly
14 owned requirement can be met either through
15 direct ownership or indirect ownership such as
16 those involving subsidiary entities and provides
17 Tribal governments liability protections by
18 separating out responsibility for federal
19 employment and excise taxes for the business
20 entities incurring those taxes.

21 This regulation is yet another example
22 of important deregulatory activity in this

1 administration which avoids unnecessary and
2 costly administrative burdens for you and for
3 the governments. The final regulation allows
4 reliance for years preceding the final rule in
5 recognition that these businesses already exist.
6 The final regulation offers refunds for
7 businesses that may have paid income tax without
8 owing it under this rule.

9 It avoids imposing any new information
10 reporting requirements and avoids applying an
11 integral part test in recognition of requests
12 from Tribes for clear and concise rules. For
13 me, this again is a great example of the
14 coordination that we have between TTAC and
15 federal regulators. The benefits that we'll see
16 from these regulations again apply to tribes,
17 citizens, and also the non-Tribal communities
18 that you all work very closely with.

19 So, to conclude, I would like to thank
20 the hundreds of Tribal leaders who provided
21 comments during the regulatory process. It is a
22 process. It takes time to go through these.

1 You'll hear from some of my colleagues
2 a little bit more. But your feedback was
3 invaluable. I also want to thank TTAC for their
4 strong partnership with our Office of Tribal and
5 Native Affairs, the Treasury Office of Tax
6 Policy, and the Internal Revenue Service.

7 The Department of Treasury looks
8 forward to continued engagement with Tribal
9 governments to ensure that this forthcoming
10 golden age of economic opportunity can reach
11 every community across this great land.
12 Spending my early years, I was growing up out
13 west in the Great Basin, that gave me a deep
14 appreciation for the incredible people and lands
15 that you all represent. From Fort Hall, Wind
16 River, Uintah Ouray in the Rockies to the Navajo
17 Four Corners region to other Tribal communities
18 coast to coast, we look forward to working with
19 you all to expand growth and opportunity and
20 prosperity.

21 The tax cuts bill signed on July 4th
22 has significant benefits for workers. For the

1 President, for Secretary Bessent, key goals were
2 rewarding work, provisions like no tax on tips,
3 no tax on overtime, rewarding those that work
4 hard that are on their feet all day, and also
5 allowing families to keep more of their hard
6 earned money. We have permanent tax cuts for
7 families in this bill. They're able to keep
8 more of their take-home pay.

9 My colleagues here will share some more
10 with respect to that bill. But thanks again for
11 being here, for meeting with us, for your
12 engagement and look forward to hearing from you.

13 MS. ABBAS: Thank you so much, Deputy
14 Secretary, for those remarks. I'm going to turn
15 to Chairman Ron Allen for his remarks.

16 CHAIR ALLEN: Thank you, Fatima. So
17 thank you, Deputy Secretary Theurer and also CEO
18 Bisignano and Treasurer Beach, Assistant
19 Secretary Kies. We deeply appreciate this
20 announcement.

21 We are definitely ending this year on a
22 high note. This is something that has been

1 working -- something Indian Country has been
2 working on for 30 years. It's been challenging.

3 And regardless of the different reasons
4 that there were barriers or different reasons
5 why the -- why not. Where we're appreciative
6 is, this administration said we're going to wrap
7 this up and we're going to move forward. And I
8 think that it's important that this positive
9 step with these, that these regulations, it not
10 only helps us provide the clarity of the
11 programs that we put together that serves our
12 citizens.

13 It helps us with regard to the
14 Tribally-chartered corporations. Moving our
15 economic development arm towards the goal and
16 the vision of self-reliance, to be less
17 dependent on the federal government, to be less
18 dependent on governmental sources and resources,
19 et cetera, that we can build up our capacity to
20 fulfill the many, many unmet needs. Our
21 cultures, our traditions, our programs, our
22 services that we manage as governments, these

1 regulations recognize our sovereignty.

2 They recognize our role in the fabric
3 of the American political governmental system
4 that we are a part of it. And we are a big part
5 of the solution of strengthening this economy,
6 creating new jobs, creating opportunities for
7 all of our communities, 574 of us from Alaska to
8 Florida and Maine to California, crisscrossing
9 all these different tribes, large and small.
10 But for the most part, we're very much in rural
11 community, and that is critically important.

12 The General Welfare Exclusion Act was
13 passed in 2014 and took a while to get going for
14 different reasons. It's unfortunate that COVID
15 happened. And it created barriers for us, as
16 well.

17 But the fact is is that we got there,
18 that we found common ground. We found a way to
19 recognize the needs of the Tribal governments to
20 move our agenda forward. We recognize that with
21 these regulations, we have more work to be done.

22 There's now the implementation of the

1 regulation. There's training of IRS agents and
2 developing the curriculum and moving that agenda
3 forward. And so, we need to move constructively
4 and progressively forward.

5 So, this positive note is an early
6 Christmas present. Thank you. We appreciate
7 that. We always like opening up our presents on
8 Christmas Eve, but, you know, today works for
9 us, as well.

10 But, you know, self-determination,
11 self-governance, and self-reliance are two
12 visions and goals that Tribes have unilaterally.
13 And so, these regulations are going to help us
14 move that agenda forward. So, we deeply
15 appreciate that.

16 We hold our hands up to you. And I
17 just want to say that we're going to look
18 forward to the next steps that we need to move
19 forward with regard to it. On the Tribally-
20 chartered corporation, wholly owned, that is
21 good. It's a good thing.

22 But we will also note that and your

1 team has recognized that we want to take it to
2 the next step. That's partially owned. It
3 means that we will reach out to the private
4 sector and get them to partner up with us and
5 invest in our communities. Whatever it might
6 be, that kind of investment is critically needed
7 in order for us to be able to accomplish our
8 dreams. Thank you.

9 MS. ABBAS: Thank you, Chairman. We'll
10 go next to Chairman Butler.

11 MEMBER BUTLER: So good day, everyone.
12 Great to see you all again on this incredibly
13 historic day. And Fatima, thank you for the
14 introduction and for your steadfast leadership
15 through this.

16 And as Chairman Allen said, today's
17 announcement is absolutely historic. It
18 represents the culmination of years. And in
19 some cases, as noted with the Tribally-chartered
20 entities, decades of Tribal advocacy,
21 congressional support, and promises made when
22 this administration took office -- promises made

1 and kept when this administration took office.

2 So, I just want to, like, highlight
3 that for a moment. TTAC was stood up during the
4 first Trump administration at a time when there
5 was uncertainty about GWE and the commitment to
6 Indian Country. And the administration held to
7 that, to that commitment.

8 Fast forward four years, we went
9 through this process of looking at these regs
10 and battling out way through. It would've been
11 easy for this administration to come in and say,
12 clean slate. We're starting from scratch.

13 But President Trump and his
14 administration recognize that commitment,
15 recognize the opportunity not only for Indian
16 Country but for all Americans in the economic
17 opportunities that were born out of these two
18 regulations and held fast and held to your word,
19 as well, which is even more important for our
20 communities in that, you committed to having
21 this done by the end of the year. The team, we
22 debated whether that was realistic or not. And

1 you guys stayed on them and pressed them.

2 And here we are today celebrating this.

3 So, these regulations do more than provoke
4 governmental parity, Tribal sovereignty, and
5 economic development in Indian Country than any
6 from the Department in recent memory. While
7 there are many, both sides -- both inside and
8 outside of Indian Country who had a hand in this
9 effort, I want to especially acknowledge this
10 administration, Treasury and IRS, including
11 Secretary Bessent, Deputy Secretary Theurer,
12 Assistant Secretary Kies, and Treasurer Beach
13 and CEO Bisignano and the ITG, as well.

14 I want to extend a special thanks,
15 also, a very special thanks to the Office of
16 Tribal and Native Affairs under Fatima's
17 leadership. She made it through this even
18 having a baby. So, that tells you her
19 commitment.

20 MS. ABBAS: I was not going to wait
21 another generation.

22 MEMBER BUTLER: No, we did this for her

1 who diligently shepherd these priorities through
2 multiple administrations and ensured that Tribal
3 Nation voices were heard in all stages of the
4 regulatory process. Also, as co-chair of the
5 Tribal Economy Subcommittee along with CFO
6 Tucker, I am particularly pleased with the
7 finalization of the rule on Tribal-chartered
8 entities. This rule addresses a major policy
9 barrier for Tribal Nations seeking to rebuild
10 our economies and generate our own revenue for
11 the delivery of essential services to our
12 people.

13 Tribal Nations have waited long enough
14 for this certainty, over 30 years as mentioned
15 and will be mentioned many times today. With
16 this rule, we will no longer be treated
17 differently than state and local governments
18 that regularly engage in business activities to
19 fund programs and services. As we celebrate
20 today, I want to ensure everyone understands
21 that when the federal government collaborates
22 with and defers to Indian Country in the shaping

1 of policy that impacts our nations, people, and
2 communities, we can do great things together.

3 This should be instructive to the
4 Department as it engages in further policymaking
5 with the TTAC and all of Indian Country. We
6 expect meaningful engagement and consultation on
7 the IRS training for GWE, as well. And we'd
8 like to move on to guidance to the tax status of
9 partially owned entities as we talked earlier.

10 This should start in the Tribal Economy
11 Subcommittee with a report similar to the one
12 issued by the GWE subcommittee and then include
13 thorough Tribal consultation as you saw, as you
14 mentioned, Deputy Secretary, the number of
15 Tribal leaders that opined on this just made a
16 better policy. And so, we look forward to that.
17 As we extend our gratitude today, we also
18 welcome and look ahead to this ongoing and
19 future work together. We have great
20 opportunities ahead to enhance the exercise of
21 Tribal self-governance, improve lives across
22 Indian Country, enhance the delivery of federal

1 government's trust and treaty obligations, and
2 do our part to continue unlock the economic
3 opportunity and prosperity for not only our
4 Tribal communities but for all Americans with
5 this collaboration and assistance of you all.

6 And so again, we thank you.

7 (Native language spoken.)

8 We thank you all.

9 MS. ABBAS: Thank you. We have
10 Chairman Chief Allan who has remarks to make.

11 MEMBER ALLAN: Good afternoon,
12 everybody. Before I start, I just want to thank
13 all the folks that came before me I've had the
14 pleasure to serve on the TTAC for the last two
15 years. But I know this has been a long process.

16 I'm going to keep my comments short. I
17 just wanted to thank the Treasury, the IRS, and
18 the administration for honoring their word. But
19 most of all, Treasurer Beach said earlier to me
20 too and what you said in your comments about
21 deregulation. It's all about deregulation.

22 It's all about economic development for

1 Tribes. And Tribes know their business. You
2 guys know your business. We can work together.
3 I think we can get a lot more stuff done when,
4 you know, like we said, deregulation, you know,
5 because Tribes have been trying to do this for
6 as long as I've been on Tribal Council for
7 almost 26 years.

8 So, we can move mountains. Again,
9 thank you guys so much for your hard work. I do
10 want to do a special shout out for Fatima. It
11 is a big thing.

12 She gave birth to a new generation of
13 Tribal leaders. And it's -- for you to put that
14 on hold to be a mom. And this is all important.
15 This is how important this was, you know, for
16 somebody who just become a mom to say, I got to
17 get this done for our people. And so, again,
18 Fatima, thank you so much for that.

19 MS. ABBAS: Thank you so much.
20 Treasurer Beach will be getting my intermittent
21 leave request for next year. Came back from my
22 maternity leave early.

1 We have one last opportunity for
2 comment. I'm going to go to Chief Financial
3 Officer Martin Tucker who's co-chair of the
4 Tribal Economy Subcommittee for some brief
5 remarks. And then I'll turn to the Deputy.

6 MEMBER TUCKER: Thank you, Fatima. And
7 what a wonderful day it is to be gathered here
8 in the nation's capital, especially during this
9 season. And for those that don't know me, my
10 name is Martin Tucker.

11 I'm the Chief Financial Officer of the
12 Choctaw Nation of Oklahoma. We're located in
13 southeastern Oklahoma, just north of Dallas,
14 Texas, an hour or so. I'm also the mayor of
15 that town which is the fastest growing rural
16 town in Oklahoma.

17 We're very proud of that fact. We're
18 an underserved rural area. But we're proud to
19 be, again, doing the best that we can with what
20 we have.

21 I want to recognize the Treasury, the
22 IRS, and again Fatima's office, the Office Of

1 Tribal and Native Affairs, for their commitment
2 to Indian Country as reflected in the release of
3 these two major Tribal tax guidance projects
4 today. These long awaited rules will strengthen
5 Tribal economies which was our goal and
6 priority. And they'll reduce unnecessary
7 regulatory burdens again as the Treasurer has
8 spoken about and support the administration's
9 priorities of economic development and self-
10 reliance in Indian Country which again is our
11 ultimate goal as a group.

12 It's encouraging to see these projects
13 move forward today after years and years of
14 delay. I also want to remind the group that it
15 was a year or two years ago, and Chairman Butler
16 can correct me, when we said we deliberately
17 want to solve this. We want to work with
18 everyone in the federal government, Treasury,
19 IRS, whoever will work with us to achieve this.

20 And so, it wasn't because of me and
21 probably not because of Chairman Butler. But
22 the spirit that got involved in creating this

1 where people wanted to accomplish these projects
2 I think was very meaningful. And in light of
3 change, the administration, a government
4 shutdown, there were a lot of other things,
5 ancillary things that were going on while we
6 kept our focus on getting this done.

7 And so, I'm very, very happy about
8 that. I want to thank you all for the
9 engagement. This publication of these
10 regulations is meaningful. It's meaningful as a
11 result of Tribal consultation and engagement
12 throughout the comment period and the importance
13 of this partnership that Treasury and IRS has
14 with this TTAC group.

15 The partnership is working. And I
16 think that's where I want to focus on today.
17 And I want to ask that we continue to work
18 together. And our pledge to you all is that we
19 will do our very best. Thank you, Fatima.

20 MS. ABBAS: Thank you so much. I'm
21 going to turn to the Deputy Secretary for any
22 closing.

1 MR. THEURER: No, again, thank you for
2 the close partnership that we've had, especially
3 this year as we worked to close out these rules.
4 I think appropriate recognition for Fatima, for
5 the Treasurer, for really increasing our focus
6 on this and then, as well as the Office of Tax
7 Policy. I've known Secretary Kies for many
8 years.

9 I've known Krishna for many years.
10 Krishna has been a leader in coordinating with
11 TTAC, ensuring that these important priorities
12 get the attention that they deserve. So, thank
13 you again.

14 MS. ABBAS: Thank you so much. Next on
15 the agenda, we're going to go to the Treasurer
16 of the United States Brandon Beach for some
17 remarks.

18 MR. BEACH: Well, thank you, Director.
19 I am Brandon Beach. I'm the 46th Treasurer of
20 the United States, and I oversee the Bureau of
21 Engraving and Printing, the U.S. Mint, Fort
22 Knox. And I will tell you the gold is there.

1 I've been there. It's there, and the Office of
2 Tribal and Native Affairs.

3 Folks, I'll tell you. The Trump
4 administration wants to unleash economic growth
5 and help Americans, including Native Americans,
6 harness the strength of our economy to uplift
7 the next generation. Earlier this week at COLT,
8 you heard how critical pro-growth deregulation
9 and tax guidance is to Tribal economic
10 development and prosperity.

11 These two tax rules issued today take
12 an important step towards achieving common sense
13 tax regulation. And I didn't know it was 30
14 years till I heard from the chairman. So, I
15 want to thank the IRS, the Treasury, and
16 Secretary Bessent and Deputy Secretary Theurer
17 and the Tribal leaders and my team, Fatima, Jen,
18 and James, for working hard on this.

19 And for 30 years, I think that deserves
20 a round of applause. Let's give all those folks
21 a round of applause for working together. I
22 have supported coordination with TTAC and Tribal

1 leaders in my time as your Treasurer.

2 I've heard you loud and clear about the
3 seventh generation principle. And I understand
4 it to be the decisions that we make today impact
5 seven generations into the future. The Trump
6 accounts, Treasury's work on Tribal adoption tax
7 credits, and providing Tribal child support
8 agencies with access to federal taxpayer
9 information to collect past due child support
10 are all pro-family initiatives that will help
11 millions of Americans harness the strength in
12 our economy and uplift the next generation.

13 I want to thank TTAC for their valuable
14 collaboration and the vital role they played in
15 strengthening the final rules and getting this
16 over the finish line. I look forward to
17 continuing to work with TTAC and Tribes on
18 carrying out these tax regulations, continued
19 implementation of the One Big Beautiful Bill,
20 and other pro-growth regulations. And I also
21 want to say this.

22 I will commit to you and I've committed

1 to all the organizations I've spoke to. I want
2 to get connectivity in every ZIP code in your
3 reservations. It breaks my heart when I have
4 Tribal leaders tell me they have to drive to
5 McDonald's to get connectivity so their kids can
6 do their homework.

7 That's unacceptable, and we're going to
8 make a change on that. So, you have my
9 commitment. As long as I'm Treasurer, I'll be
10 working on that.

11 But I look forward -- like I said, I'm
12 going to tell you one other thing I want to say
13 before I turn it back over. Next year is going
14 to be a great year for our country. It's our
15 250th birthday.

16 We're going to be talking about
17 American exceptionalism, American pride, and
18 American spirit. We want every American,
19 including Native Americans, to be able to pursue
20 the American dream. My boss, the President of
21 the United States, wants to have a golden age
22 economy, and you're going to be part of that.

1 And you're going to help us create this
2 golden age economy. We also have the World Cup
3 which is bringing the whole world to the United
4 States to showcase our country and that's a big
5 deal. So, we're real excited about that.

6 So, with that and before I turn it over
7 to Director Fatima, I want to wish everybody a
8 Merry Christmas and have a great holiday season
9 and really enjoy your family. Christmas is a
10 great time to just be with family and enjoy how
11 lucky we are to live in this country. And we've
12 got a great country and we just need to sit back
13 and realize how fortunate we are to be here and
14 have the economic prosperity and economic
15 opportunity that we have. So with that, I will
16 now turn it over to Director Fatima Abbas.

17 Thank you.

18 MS. ABBAS: Thank you, Treasurer.
19 Next, we're going to go to Assistant Secretary
20 for Tax Policy, Ken Kies, for some remarks.

21 MR. KIES: Thank you, Fatima. And it's
22 a huge pleasure to be here to be part of

1 celebrating this regulatory accomplishment that,
2 as many have pointed out, was decades long.

3 What you see here is the team effort and the
4 team effort out here that made that possible.

5 And these things don't happen by
6 accident. There are many regulatory initiatives
7 that are still languishing. And our Treasurer
8 said this is a priority.

9 When we met with representatives in
10 this room in September, we said we would get
11 this done this year. And it happened not just
12 because of the people you see up here, but
13 Krishna and Edward Killen and Rob Malone. The
14 whole team pulled together to make this a
15 reality.

16 Now my job today is to talk a little
17 bit about the President's tax bill and talk
18 about making things a reality. A year ago
19 today, the general view in Washington, D.C. was,
20 the President wants a tax bill, the incoming
21 President. But, you know, Congress is hard to
22 deal with. Well, that's an understatement.

1 But he'll never get it done. And if he
2 gets it done, it'll probably take all the way
3 into December of next year which is what
4 happened in 2017. The President came in and he
5 said to Secretary Bessent and his advisors, this
6 needs to be done by July 4th.

7 And the reason he said that was he knew
8 what happened in 2017 was actually unfortunate.
9 The bill didn't get done until December. As a
10 result, it had no positive impact on the economy
11 in 2018.

12 And the President said, it's going to
13 get done by July 4th. In Washington, D.C., all
14 the naysayers out there said, oh, he doesn't
15 know what he's doing. He'll never get done by
16 July 4th.

17 Not only did it get done by July 4th,
18 but the team at Treasury and the IRS, two months
19 before the President signed the bill, had
20 already put together an aggressive regulatory
21 implementation plan to make not only the
22 provisions a reality in terms of the statute but

1 a reality in terms of how taxpayers were going
2 to use them. And how important was that bill?
3 It took provisions that were going to expire at
4 the end of this year affecting individual
5 taxpayers' businesses and made them permanent,
6 permanent law.

7 So, there's no longer confusion about,
8 well, what rules will we be operating onto come
9 January of next year? Some important business
10 incentives, on the individual side, the
11 President offered up new initiatives dealing
12 with tips, overtime, Social Security benefits,
13 deductibility of interest on car loans. The
14 Treasury Department working with the IRS, has
15 already put out significant regulatory guidance
16 so taxpayers will know how to use those
17 provisions.

18 In addition, the President's sort of
19 signature initiative, Trump accounts, two weeks
20 ago tomorrow, the Treasury Department, the White
21 House announced regulatory guidance with respect
22 to Trump accounts, including all of the

1 regulatory provisions that are necessary to
2 implement it, including when taxpayers go to
3 file their tax returns next year, they will be
4 able to, as they file their tax return, elect
5 for their child if they're under age 18 a Trump
6 account, a new form created by the Internal
7 Revenue Service. The form number is 4547. And
8 I actually was giving a speech last week.

9 And somebody said, is that a
10 coincidence? And I looked at him and I thought,
11 I can't believe you asked me that question.
12 Trust me, the President when he saw the form
13 knew exactly what it meant.

14 The regulatory guidance that came out
15 was also accompanied by an event in the Oval
16 Office at which Michael Dell and his wife
17 announced that they were going to make the
18 initial first contribution into the Trump
19 accounts, 6.25 billion dollars. Now, we've all
20 been at charity events where it's already known
21 someone in the room is going to raise their
22 paddle and say, put me down. Well, Michael Dell

1 just raised that to a new level that none of us
2 have been at before in terms of contributions.

3 And we're hoping more people follow, so
4 that when Trump accounts become a reality of
5 July 4th of next year, millions of children will
6 benefit from it and going forward it will be a
7 benefit to millions of children, as well. So
8 we're very enthused about what we see on the
9 horizon. Next January, February, March when
10 taxpayers file their tax returns, they're going
11 to see larger refunds.

12 We're going to see more investment in
13 business in the United States. We are very
14 enthused about the significance of not only
15 making these provisions permanent but the four
16 initiatives that the President added to the mix
17 which are being implemented and the Trump
18 accounts. So, very excited at Treasury. Very
19 excited to be a part of this celebration. Thank
20 you very much.

21 MS. ABBAS: Thank you, Assistant
22 Secretary. And now we're going to go to the

1 first CEO of the Internal Revenue Service, Mr.
2 Frank Bisignano.

3 MR. BISIGNANO: Thank you, Fatima.
4 It's quite an honor to be here and to hear how
5 everyone talks about what's occurring now as
6 it's my first time involved.

7 It's an honor to serve the IRS as the
8 chief executive officer. It's an honor to serve
9 in this administration and an honor to be part
10 of the Treasury management team with a great
11 Treasury Secretary. I spent over four decades
12 in the private sector overseeing financial
13 institutions and overseeing the technology that
14 serves all of America for financial
15 institutions.

16 I've done it through growth
17 transformation. And as you can imagine, over
18 four decades some really challenging times that
19 you've all lived through. That's what would be
20 publicly, generally very available on me, but
21 what's a little less available is my dad spent
22 44 years in Treasury.

1 So, it's an even greater honor for me
2 to be here with you on a day like today and how
3 blessed I was to grow up in that household in
4 Brooklyn where my father and whole family loved
5 Treasury. So, I have great respect obviously
6 for Treasury's work. And I always had great
7 respect for IRS, both in the home I grew up in
8 and in the financial services industry.

9 So, although I'm new to IRS, as many
10 would say, I understand the depth of it, the
11 importance of it, and how important it is to the
12 American public and to the government of the
13 United States. And for more than 20 years, IRS'
14 Indian Tribal Governments office or ITG has
15 coordinated with Tribal Nations on tax matters.
16 It's interesting to hear what's going on at this
17 moment today.

18 The ITG office is a critical single
19 point of contact for Tribes and their
20 interactions with the IRS. ITG office continues
21 to partner with Indian Country to identify and
22 better serve their needs through focused

1 education initiatives and efforts to foster
2 voluntary tax compliance. In our interactions
3 with Tribal governments, the TTAC, provides
4 critical support to ensure we fulfill our
5 mission towards Tribal Nations.

6 TTAC remains a consistent source of
7 advice and feedback, ensuring we know and
8 respond to tribes' issues and concerns. Our
9 efforts on behalf of Tribal Nations are
10 exemplified by two Tribal tax regulations
11 announced today and what we're talking about
12 today. And as I thought about this day and
13 prepared for this meeting, I was very curious to
14 see the reaction from the great Tribal leaders
15 we have here.

16 And it's warming to my heart to see the
17 receptivity. And it's hard not to recognize the
18 person on my left because that's going to be a
19 great American and Tribal story, the work of
20 Fatima. So, God bless you and your family.

21 Publishing the General Welfare
22 Exclusion and wholly-owned Tribal entities

1 regulations is a notable accomplishment which
2 required collaboration with TTAC, the Office of
3 Tribal and Native Affairs, IRS, and Tribal
4 Nations. Of additional note is the IRS'
5 collaboration to support the passage of Public
6 Law 118-258, Supporting America's Children and
7 Families Act. This has led to continued
8 collaboration between our Tribal partners, U.S.
9 Department of Health and Human Services, State
10 Department of Health and Human Services, U.S.
11 Treasury, Office of Child Support Enforcement,
12 U.S. Treasury, and Congress members.

13 Since the last TTAC, IRS safeguards
14 have conducted Tribal consultations with
15 agencies, Treasury along with the IRS provided
16 response to address the comments and questions
17 received. IRS safeguards also conducted two
18 webinars with state agencies to address
19 onboarding requirements and provide ongoing
20 support. We at IRS are also collaborating with
21 Treasury, TTAC, and the Office of Tribal and
22 Native Affairs on certain provisions of the One

1 Beautiful Bill impacting tribes.

2 At the IRS, we're in the final stages
3 of preparing the 2026 tax season. We continue
4 these preparations while simultaneously ensuring
5 a successful implementation of the major TTAC
6 changes enacted in July as part of the One Big
7 Beautiful Bill Act. And you have our complete
8 commitment that we will do an outstanding job
9 from here through the end of tax season.

10 With all the hard work that's been
11 done, my confidence is high as it could be. And
12 we talk about it regularly, go through the facts
13 and all the changes we're making within the
14 system and are prepared to serve the American
15 public at a level they've never been served
16 before. Along with delivering the filing
17 season, we're working to deliver the Treasury
18 Secretary's vision for the transformation of
19 IRS.

20 Our goal is for IRS to work better for
21 the American people than it ever has, to deliver
22 efficient and cost effective results for

1 taxpayers and the tax system. As CEO, I am
2 committed to ensuring that IRS sharpens its
3 focus on three priorities, delivering a better
4 and best in class client service experience,
5 improving collections, and most of all,
6 safeguarding privacy. As we go about this work,
7 I can assure you the IRS remains committed to
8 continuing to provide outreach and education to
9 Tribal Nations and improving with them our
10 coordination.

11 We will continue to support Treasury in
12 its consultation efforts in connection with the
13 Tribal consultation policy. Finally, I want to
14 express my deep appreciation to the members of
15 the TTAC, your dedication and your service to
16 Tribal governments and our tax system. I look
17 forward to working diligently and continuing the
18 work that's being done with you to gain an even
19 better understanding of Tribal Nations' issues
20 and concerns.

21 I will always be available, and I
22 encourage, on any issue, to contact us because

1 we'll do the best job possible to respond.

2 Thank you for all you do, from the bottom of my
3 heart. Have a great merry Christmas. God bless
4 America, and now I'll turn it back to Fatima.

5 MS. ABBAS: Thank you so much for those
6 remarks. I know we're tight on time, so we're
7 going to go until 2:00 o'clock with some TTAC
8 remarks. So, I'm going to start first with Vice
9 President Micklin who has some comments.

10 MEMBER MICKLIN: On behalf of the TTAC
11 Tribal members, I thank you, Mr. Bisignano, and
12 our friends at the Department and in the Service
13 for resolving two longstanding matters for
14 Indian Country. Tribes see and appreciate the
15 Service's efforts and collaborations that made
16 this success possible. These new regulations
17 now enable a reduced administrative burden,
18 increase tax certainty, and additional economic
19 growth for tribes.

20 I also speak to praise the Office of
21 Indian Tribal Governments. ITG is critical in
22 carrying out the Service's government-to-

1 government relationship between the United
2 States and Indian tribes. Tribes expect ITG
3 will play a leading role on implementing the two
4 regulations announced today. We encourage the
5 Service to ensure ITG has the most effective
6 placement in the service organization and the
7 resources necessary to carry out their duties,
8 including the ability to answer questions and
9 resolve problems as they are received.

10 We firmly believe a fully resourced and
11 properly positioned ITG will increase tax
12 efficiency and reduce administrative burdens.
13 The TTAC has, as in the past and would be happy
14 to continue to serve as a resource in these
15 important matters. Thank you, Mr. Bisignano.

16 MS. ABBAS: Thank you for those
17 comments. I believe our Chief Financial Officer
18 Martin Tucker also has comments.

19 MEMBER TUCKER: I do. Thank you. CEO
20 Bisignano, the Tribal General Welfare Exclusion
21 benefits are not taxable for federal income tax
22 purposes. But the Social Security

1 Administration often counts these benefits as
2 income or resources when determining eligibility
3 for supplemental security income.

4 This treatment not only undermines the
5 intent of Tribal General Welfare Exclusion Act.
6 It penalizes Tribal citizens who receive support
7 from their own government, sometimes resulting
8 in the loss of critical SSI and Medicaid
9 benefits. So, I respectfully ask that the
10 Social Security Administration would in
11 coordination with Treasury and the TTAC would
12 revisit its policy and would exclude those
13 Tribal General Welfare benefits from the
14 calculation of accountable income resources
15 toward the determination for SSI purposes
16 regardless of whether those benefits are based
17 on a financial need.

18 This would ensure that the Tribal
19 citizens are not left worse off for receiving a
20 Tribal support. And I would also ask for a
21 meeting between the TTAC and SSA leadership to
22 discuss a practical administrative solution to

1 this issue rather than waiting on a legislative
2 fix. Thank you.

3 MR. BISIGNANO: I will ensure we do
4 that.

5 MS. ABBAS: Thank you so much. Do we
6 have any other TTAC comments for IRS' CEO?
7 Great. Well, thank you so much for
8 participating at your first Treasury Tribal
9 Advisory Committee meeting. You're about to get
10 a lot of Tribal inquiries coming your way, so
11 thank you.

12 MR. BISIGNANO: That's what I'm here
13 for.

14 MS. ABBAS: Great. Thank you so much.
15 Next on the agenda, we have Mr. Chase Wilson,
16 Associate Director with the White House
17 Intergovernmental Affairs. He has some remarks
18 to make.

19 MR. WILSON: Thank you very much for
20 having me. It's an honor to be here with you
21 all on a very historic day. Just wanted to kind
22 of give a rundown of what our office of

1 Intergovernmental Affairs does.

2 We are the main entry point for state,
3 Tribal, and local governments into the federal
4 government. So, we have Intergovernmental
5 Affairs leads in every federal agency. And so
6 essentially, if you guys have an issue, a
7 problem, or you need to communicate something up
8 to us, we can connect you to the right agency.

9 So, if you have an issue with HUD or a
10 question with HUD or DOT or even Veterans
11 Affairs Administration, we are the best point of
12 contact for you. We make sure we run down the
13 issue or the problem and get you an answer. And
14 as the Treasurer said, even connectivity
15 problems, things like that, we work very well
16 with our federal agencies and make sure that we
17 can work on these issues for you guys.

18 We want to be a partner. We want to
19 serve you all. I see some familiar faces in the
20 room. They have my contact information, so I'll
21 make sure we get that out to everyone, as well.

22 But again, you know, we're here to

1 serve you all. We're here to be the main point
2 of contact in the White House and different
3 agencies. So, it's an honor to be here and I
4 thank you.

5 MS. ABBAS: Thank you, Mr. Wilson, for
6 those remarks. Any questions or comments for
7 Mr. Wilson? I see Chairman Allan and then Vice
8 President Micklin.

9 MEMBER ALLAN: Thank you, Fatima. Do
10 you represent Indian Affairs or you represent
11 just the office?

12 MR. WILSON: I handle Tribal Affairs.
13 Yes, sir.

14 MEMBER ALLAN: You handle Tribal
15 Affairs, it's under your portfolio?

16 MR. WILSON: Yes, sir.

17 MEMBER ALLAN: Okay. Thank you.

18 MS. ABBAS: That means you're about to
19 get a lot of requests.

20 MR. WILSON: That's what I'm here for.

21 MS. ABBAS: Vice President Micklin.

22 MEMBER MICKLIN: Thank you, Mr. Wilson.

1 During the past administration, the TTAC could
2 not get a meeting with the Department of Labor
3 despite there being a duty in regulation for
4 collaboration between the Department, the
5 Service, and the Department of Labor. This
6 meeting is necessary because the TTAC learned
7 that the Department of Labor under the prior
8 administration was auditing and enforcing
9 retirement plan rules before they provided
10 guidance on how to satisfy the standards.

11 The TTAC requested multiple meetings
12 with the Employee Benefits Security
13 Administration, the EBSA. And we are now
14 enlisting your help. We're requesting your
15 assistance in establishing a contact and setting
16 up a meeting with the EBSA to sound out our
17 concerns and to hear feedback from their
18 officials. So, thank you very much for
19 accepting our petition and look forward to
20 working with you, sir.

21 MR. WILSON: Yes, sir. We'll get that
22 done.

1 MS. ABBAS: Thank you. Do we have any
2 other TTAC questions or comments from Mr.
3 Wilson? Thank you so much for joining us today.
4 And right in time, our next member of the agenda
5 is Assistant Secretary for Indian Affairs Billy
6 Kirkland. He's joining us to make some remarks.
7 And so, I'm going to turn to him.

8 MR. KIRKLAND: Thank you very much,
9 Fatima. First of all, I've got to apologize to
10 a couple of you all, mainly Chairman Fox and 4th
11 Vice President Micklin. One, I apologize if I
12 mess up the pronouncement of the name. Two, you
13 all heard from me last week, as well.

14 So, I blame that squarely on Treasurer
15 Beach for that. He reached out to me, and I
16 thought it was kind of a trick question. He
17 said, do you believe in the First Amendment?

18 I said, well, of course. He said,
19 good. I need you to come and give a free
20 speech. And I was like, that was kind of corny.
21 But I've known Treasurer Beach for a long time.

22 Sometimes they're corny, but other

1 times, they're really, really good. So, I got
2 the corniness out. You guys are going to get
3 all the good stuff today.

4 I bring greetings from Secretary Burgum
5 who just wanted to make sure that I let all you
6 all know that he was thinking about you and was
7 excited that I could be here on the behalf of
8 Interior, specifically the hallway into Indian
9 Affairs. I think there's a lot to discuss. So,
10 I'll be brief.

11 I want to start by saying that both
12 Secretary Burgum and President Trump want a
13 stronger country. And they understand that a
14 stronger and strong Indian Country means we'll
15 have a strong country. And we want to work to
16 ensure that is the case.

17 They also both understand and believe,
18 and some of you all that were here for the self-
19 governance conference kind of you're hearing a
20 little bit of what I said there here, as well,
21 but they understand there's certain ways to get
22 there. They believe in self-determination,

1 self-governance, and sovereignty but also
2 understand and know that without economic
3 development, without economic opportunity, it's
4 really tough to be sovereign.

5 And it's tough to control your own
6 destiny. So, in the spirit of managing that and
7 promoting that, we've been directed to work
8 closely with Treasury. I've been lucky enough
9 to get to do that on everybody's behalf,
10 specifically on the tribes.

11 But also I've been lucky enough to get
12 to work with Treasurer Beach. President Trump,
13 both Secretaries know what they've got in
14 Treasurer Beach. I think a lot of you all have
15 got to know him and know that not only does he
16 have our country's best intentions at heart, but
17 he's quickly been dove head first into Indian
18 Country and has a real passion for economic
19 development.

20 Some of his background is in economic
21 development, whether it was from his days in
22 business where he was very successful. He had a

1 corporate career for a number of years and then
2 went to do economic development at the state
3 level, as well, in Georgia. I think what's
4 interesting is he'll tell you, he may have
5 already said this, is that one of the first
6 things, and most important things, are getting
7 rid of redundancies and being quick.

8 And because time kills not just --
9 we're from -- I'm sure he's told you. He's a
10 Cajun, went to LSU. And we won't talk too much
11 football because it's been a real kind of down
12 year for LSU, insomuch they had to steal someone
13 else's coach recently.

14 But they did it quickly and they did it
15 fast. They did it efficiently. And that's the
16 kind of -- the same kind of speed and efficiency
17 that he wants to work here with Tribes when it
18 comes to anything they're dealing with at
19 Treasury.

20 So, getting rid of redundancies,
21 getting rid of reporting, getting rid of audits
22 to the point where if a tribe is doing one

1 thing, that ought to be good enough for us, as
2 well. So I'm excited to be here. I'm excited
3 to partner with Treasurer Beach.

4 We call him TOTUS, so, Treasurer of the
5 United States. I'm excited to be a part of the
6 process. And I'm excited to hear more about
7 what they're going to be rolling out to help
8 stimulate Tribal economies all across the Indian
9 Country because the collaboration is what we've
10 got to do to get rid of redundancies. We've got
11 to hear from you all. And I know that we've got
12 a partner in TOTUS to make that happen. Thank
13 you.

14 MS. ABBAS: Thank you, Assistant
15 Secretary Kirkland. And we also appreciate
16 Department of Interior's assistance with
17 reviewing our two regulations. We just
18 announced them this morning on Tribal entities
19 and Tribal General Welfare Exclusion.

20 One of those rules, Tribal General
21 Welfare Exclusion, confirms that Tribes are able
22 to fund their general welfare programs with

1 gaming income. They're also able to update the
2 revenue allocation plans and move to general
3 welfare change trust too. And all of that was
4 accomplished with Interior's assistance.

5 So we appreciate Interior's work. And
6 I know that you have to depart. Just wanted to
7 check if you can take one comment.

8 MR. KIRKLAND: As long as it's a very
9 easy question.

10 MS. ABBAS: Chairman Allen.

11 CHAIR ALLEN: Thanks, Fatima. And
12 Mister Assistant Secretary, good to see you
13 again. So, one of the things, the regulations
14 that are passed here, the most important one
15 that is relevant to economic development was the
16 regulation with regard to Tribally wholly-owned
17 charters.

18 But as you and Treasurer Beach has
19 noted numerous times here, it's about economic
20 development and it's about tribes enhancing and
21 expanding our economy. One of the things that
22 is under the purview of Interior is the Indian

1 Trader Act. And the Indian Trader Act has not
2 been updated.

3 It's about commerce and economy between
4 tribes and the private sector. And it hasn't
5 been updated since 1959. So, I hope that you
6 can be part of the solution that is coming from
7 here and Treasury and IRS. That's really going
8 to help us boost our ability for economic
9 development, creating jobs, and becoming more
10 self-reliant, a topic that we talked about
11 extensively last year.

12 MR. KIRKLAND: And I'll apologize again
13 for some of my answers probably sounding a
14 little bit redundant, Chairman. I mean, you
15 said it yourself, 1959. I don't want to be
16 accused of ageism. But half this room might not
17 even have been alive in 1959.

18 And that just goes to show some of
19 these archaic, outdated laws, guidelines,
20 reference points that were -- has to work under.
21 So, I think that whenever there is a policy that
22 we see as outdated or antiquated or just maybe

1 needs to be updated, if I were to think about
2 some of the things we used to do just two or
3 three years ago and we came and tried to
4 incorporate those today, you'd be looked at
5 pretty funny, right? So, happy to commit to
6 working with you on that and to sitting down.

7 And that's something that I think that
8 -- look, we're not always going to see eye to
9 eye on everything. I wish that was the case.
10 You know, I've got a very -- I like to think
11 that I've got a very happy household.

12 And that's usually because my wife
13 fixes all the mistakes I make. So, I think I've
14 got a lot of good ideas. I think the President
15 has got great ideas. Secretary Burgum has got
16 excellent ideas.

17 I think when we can combine those ideas
18 with the on the ground knowledge that comes from
19 each and every one of you all's tribes, we're
20 going to be able to succeed. You know, being in
21 Washington, I think sometimes we forget this and
22 I've -- it's easy to throw stones and cast

1 doubt, you know.

2 But I'm not a Washingtonian. I've done
3 a stint up here at the last administration. So,
4 I've seen how it is. It's alluring. It's easy
5 to be up here and forget about sort of what's
6 going on, whether you're a county commissioner
7 or a Tribal leader or a state legislator.

8 You know, you can kind of dictate rules
9 and regulations and not have to go back and see
10 what happens. But every Tribal leader here
11 today, you all are at the fairs. You're at the
12 pow wows. You're at the grocery store where
13 your constituents see you, whether they're
14 standing over vegetables or grabbing milk or if
15 it's at a gas station.

16 And they know your face. They get to
17 talk to you directly about these things whereas,
18 you know, maybe some of the folks up in
19 Washington, D.C., they're not going to run into
20 those folks at a gas station or a school or at
21 church on Sunday or a pow wow or whatever other
22 kind of events in the community. So, I think

1 the more that we can hear these things from you
2 all, the better we're going to be and the better
3 we're going to be able to work collaboratively.

4 CHAIR ALLEN: If I might, we can tell
5 by your remarks that you and the Treasurer are
6 pretty good buddies. But we're becoming BFFs,
7 too. So, we might have to bookend you.

8 MR. KIRKLAND: I'll -- I'm not offended
9 yet. But if I -- I guess if next time -- next
10 time if I meet him for lunch or dinner and your
11 placed closer to him than me, I'll be a little
12 offended.

13 MS. ABBAS: Thank you, Assistant
14 Secretary, for coming over to the TTAC. We look
15 forward to having you at future TTACs and
16 working with you. Thank you so much.

17 Next on the agenda we're going to go to
18 Treasury and IRS updates. And before I call on
19 our next speaker, I just want to reiterate the
20 gratitude that has been shared for everybody who
21 worked on these regulations. I want to
22 especially thank my team members, Jennifer

1 Parisien and James Colombe.

2 The flurry of press releases and fact
3 sheets that just went out while this was going
4 on is because they're working on that magic
5 right now. Also thank you to Krishna who has
6 stayed up many nights working on learning about
7 the Indian Reorganization Act and lots of other
8 non-tax matters. And then the Chief Counsel's
9 offices, we have had numerous meetings with
10 them.

11 And then especially want to thank the
12 Office of Indian Tribal Government in Tax Exempt
13 Government Entities. They are our counterpart
14 on the IRS. They have been unfailing in their
15 desire to learn from Tribes, to try to problem
16 solve when a tax issue arises.

17 So, we are incredibly grateful for
18 their work. We're here today because of that
19 partnership. And with that, I'm going to turn
20 it over to Commissioner Edward Killen of the IRS
21 Tax Exempt Government Entities for some remarks.

22 MR. KILLEN: Thank you, Director Abbas.

1 Good afternoon, everyone. It is indeed an honor
2 and a privilege to be here with you all this
3 afternoon on this historic afternoon.

4 I want to associate my comments with
5 those made by the departmental leadership and
6 also IRS leadership in the form of CEO
7 Bisignano. This is really a historic day for
8 us. And I want to just express just my
9 appreciation for the ongoing commitment to
10 collaboration and engagement and partnership as
11 we have gotten through this journey together.

12 With respect to GWE, I recognize the
13 IRS' responsibility to follow the statutorily
14 mandated exam moratorium for Tribes and Tribal
15 citizens on GWE issues. We continue to ensure
16 that our internal communication and procedures
17 are clear on that matter. And we look forward
18 to consulting with the TTAC on designing and
19 preparing the training and education program for
20 the GWE regulation.

21 As part of implementing the wholly-
22 owned Tribal entities regulation, we will

1 communicate with Indian Country via newsletters,
2 web page updates on IRS.gov/Tribes, and
3 collaborate with our internal partners to
4 enhance the employer identification number, EIN,
5 online application process. One of our
6 priorities at IRS, as mentioned, is to ensure a
7 successful filing season and the implementation
8 of the applicable provisions of the One Big
9 Beautiful Bill. With respect to that, I would
10 like to thank the TTAC, Tribes, our colleagues
11 at Treasury, and counsel for their partnership
12 in implementing Section 7403 of the One Big
13 Beautiful Bill.

14 These provisions provides parity to
15 Indian Tribal Governments giving tribes the same
16 ability as state governments to determine
17 whether a child has special needs for the
18 purposes of the adoption tax credit. Through
19 consultation, Tribes provided valuable feedback
20 which assisted us in implementing relevant forms
21 and internal process changes. We have
22 communicated to Indian Country the changes to

1 the adoption credit via newsletters and web page
2 updates.

3 And we will continue to do this to
4 ensure successful implementation as additional
5 information becomes available. Additionally,
6 IRS will continue to collaborate with Treasury,
7 the Office of Tribal and Native Affairs, and
8 counsel to communicate to Tribes on other
9 provisions of the One Big Beautiful Bill. We
10 will also continue to provide outreach and
11 education on tax matters that impact Indian
12 Country.

13 And internally within the IRS, we will
14 continue to provide education to our
15 specialists, our agents, and our personnel on
16 Tribal protocol as we collaborate service-wide
17 on issues concerning Tribal matters. The IRS,
18 including counsel, will continue to collaborate
19 with the TTAC and Treasury to address
20 administrative and regulatory issues raised by
21 the TTAC and Indian Country. So, on behalf of
22 the IRS, let me say that within TEGE, we are

1 very proud of the progress that we have made.

2 And we're proud of the accomplishments
3 that we've made together. I will share when I
4 came into TEGE several years ago, one of the
5 first things I heard about was the state of sort
6 of stasis really of the GWE and of wholly-owned
7 Tribal entities. And that was expressed to me
8 very clearly and very directly very early on,
9 both by personnel within TEGE, within Indian
10 Tribal Governments, and also by many of you.

11 And so, it is great to be able to see
12 us move from a place where things are recognized
13 but not necessarily moving at the pace that they
14 need to move to get to a day like this where we
15 can all say that although there is work yet to
16 be done, we've crossed a very critical
17 milestone. So, I just want it to be recognized
18 that what has gotten us to this point is working
19 together. And on behalf of TEGE, we will
20 certainly continue to do that with even greater
21 focus and engagement. So, thank you very much.

22 MS. ABBAS: Thank you so much,

1 Commissioner, for those remarks. Turning to the
2 TTAC for any follow-up comments or questions.
3 Chairman Ron Allen.

4 CHAIR ALLEN: Well, I just want to say,
5 Commissioner, that I deeply appreciate the
6 commitment, deeply appreciate our -- the
7 engagement we've had in the past on a number of
8 meetings that you really have a good grasp of
9 the challenges that we have in Indian Country
10 that translated into these regulations. And
11 it's very clear to me the next steps which are
12 not going to be easy. They're steps of
13 preparation for designing the curriculum and its
14 schedules in order to train the agents and the
15 supervisors, et cetera.

16 So, we -- I just want to say publicly
17 that your leadership has made a huge difference.
18 And we deeply appreciate that. It only can
19 happen if you truly understand Indian Country.

20 And we always find ourselves with new
21 administrations. Are we reeducating? Well, you
22 caught on fast. And so, I want to say thank you

1 to that and to your leadership.

2 MS. ABBAS: Thank you, Chairman. Do we
3 have other -- Vice President Micklin.

4 MEMBER MICKLIN: I just would like to
5 thank you for your continued support, for
6 collaboration with the TTAC and its
7 subcommittees, as well as your support for
8 Manager Carmen Zucker of the ITG. I can just by
9 anecdote say that she was, and her staffer,
10 Stanley Wiatros, were instrumental in resolving
11 an EIN issue with our Tribe. And that we are
12 now collaborating on an issue with over
13 contributions to 1099 withholding that are a
14 formula issue with receiving those payments.

15 And we've already arranged an immediate
16 meeting with Ms. Zucker to address the issue.
17 So, I cannot better example the kind of forward
18 looking collaboration and willingness to
19 participate that I just mentioned. I know that
20 is equal for every Tribe or other entity in your
21 office, Mr. Commissioner, that needs that type
22 of help.

1 So, thank you and just an opportunity
2 to provide accommodation for those actions.
3 When you deserve it, you ought to hear it. And
4 so, I'm saying it. Thank you.

5 MS. ABBAS: Thank you. Any other TTAC
6 members? Chairman Chief Allan.

7 MEMBER ALLAN: Just on a personal note,
8 I just want to thank you for your hard work and
9 it's been great to get to know you. And it's
10 hard because you're the IRS. But really putting
11 a personal spin on it for Tribes, we're not all
12 millionaires.

13 We're not all trying to get out there
14 and to really see beneath all that confusion out
15 there, all the smoke and to say, yeah, Tribes
16 are doing this for our people and for a lot of
17 the folks that can't speak for themselves. And
18 so that's what being part of the TTAC committee,
19 being part of this has always been my number one
20 goal. And to put faces with real people has
21 been helpful.

22 So, thank you so much for your words,

1 and thank you for everything. And we still got
2 to roll our sleeves up and we've still got a lot
3 of work to be done. And it's not going to
4 happen overnight. It's going to take a while.
5 So, thank you.

6 MS. ABBAS: Thank you. Any other
7 comments? Great. Commissioner Killen, if you
8 have any follow-up?

9 MR. KILLEN: I'll end on a high note.
10 Thank you.

11 MS. ABBAS: Thank you. And thank you
12 to the IRS CEO for staying so long, too. We
13 appreciate your attendance. Next we're going to
14 go to IRS Chief Counsel Office updates. We're
15 going to first start with the Income Tax &
16 Accounting Office, Julie Hanlon-Bolton.

17 MS. HANLON-BOLTON: Hi, everyone.
18 Thank you for having me today. I want to start
19 out and just say thank you to all the leadership
20 that's leaving for allowing me the opportunity
21 to work on this wonderful project.

22 I've been doing this work since 2018

1 and have learned so much. But I especially want
2 to say thank you to the Tribal leaders that are
3 here because you have shared your history, your
4 culture, and your everyday experiences with me.
5 And it has helped me better understand the
6 concerns that you have and how we can help you.

7 So, it has deepened my commitment to
8 this great initiative. And I just want to say
9 thank you. So, I am here to tell you what next
10 steps are.

11 I will be -- first, my team will be
12 working closely with Edward's team on
13 implementing education and training. There's a
14 lot of work to be done in that space. And we
15 will be partners with Carmen's office on any
16 legal issues that may arise.

17 And then secondly, our office will be
18 reviewing consultation feedback that was
19 submitted to the General Welfare -- on the
20 General Welfare Exclusion Act for ANCs. A
21 consultation was held on this issue on July
22 29th, 2025. Written comments on that

1 consultation were received and our next step is
2 to review this feedback and work with Treasury,
3 IRS, TTAC, and ANCs on issuing proposed
4 regulations for Alaska Native regional and
5 village corporations. Thank you.

6 MS. ABBAS: Thank you, Julie. Any
7 comments or questions for Julie? Chairman
8 Allen.

9 CHAIR ALLEN: Well, I think picking up
10 on the compliments with the Commissioner, when
11 it comes to implementing the law and translated
12 into regulations, we always use the phrase, the
13 devil is in the details. And it's about how to
14 shape the regs in a way that are clear, that are
15 easy to understand, that are flexible when they
16 need to be flexible. And I think you and the
17 IRS team just did a great job working with us,
18 asking the right questions.

19 We had to do a lot of vetting,
20 reflecting, talking about different kinds of
21 examples where it would vary, Tribes in
22 California or Alaska or the Great Plains, et

1 cetera. And I think that you got it and it
2 helped shape the right language that goes into
3 these regs that we're publishing. And so,
4 that's a real compliment to you and to the team
5 because we got there.

6 And it was not easy. We take with
7 great sense of responsibility that, you know,
8 we're trying to advocate for all the different
9 Tribal communities that we get exposed to in our
10 lives and in our different forms where we work.
11 And so, wanting to make this GWE and eventually
12 the Tribally chartered corporations work.

13 It requires the understanding so that
14 when it gets translated into regulation that we
15 did the best job possible. And that's because
16 you guys paid attention and listened and
17 understood and kept asking the right questions,
18 questions that challenged us, that we had to
19 express our understanding or our perceptions to
20 make this work. So, I deeply appreciate your
21 work and leadership.

22 MS. HANLON-BOLTON: Thank you. It was

1 a pleasure.

2 MS. ABBAS: Thank you, Julie. And
3 thank you to your team for all of their hard
4 work on GWE. Everybody who's reading the
5 regulation right now knows how hard they worked
6 on it because it's very long, preamble is very
7 long. Next we're going to go to Adrienne
8 Mikolashek with PTE for some updates.

9 MS. MIKOLASHEK: Thank you. And thank
10 you for inviting me to be here today. And I
11 really appreciate the opportunity to have worked
12 with the TTAC and with the subcommittee to get
13 these regulations across the finish line.

14 They actually began under Holly Porter
15 who's now the associate in ECE. So, I was --
16 the opportunity to work on them with her on the
17 proposed regs and to bring the final across the
18 finish line. Of course, these regulations are
19 not just about the wholly-owned Tribal chartered
20 corporations.

21 They also address employment and excess
22 tax issues, as well. So, this was kind of a

1 three office within the Office of Chief Counsel
2 initiative. But the comments, I think, from
3 your community, from all of Indian Country, as
4 well as the members on the various
5 subcommittees, were very helpful.

6 It's one thing when you think you know
7 what something actually is. You think you're
8 being clear when perhaps you're not. Your
9 audience doesn't necessarily appreciate the
10 words that you've used or you haven't used, you
11 know, words that are clear.

12 And the goal here was really to try to
13 provide clear guidance. So, we're really happy.
14 The reception seems to be so far positive,
15 although we'll give you a chance to read it and
16 we'll see what your questions are following up.

17 I think our next steps are to work with
18 the IRS, provide any further information that
19 needs to go out in terms of the website,
20 frequently asked questions, making sure that
21 everything that needs to be done is available.
22 I think we haven't had a chance to dig into

1 forms yet to see if there's anything, yet, to be
2 happening there. But as we've talked this
3 morning, next steps are to continue to better
4 understand how you all do business, what it is
5 that you're looking for, for economic growth,
6 and then follow Treasury's lead in terms of what
7 the next steps are for additional clarification
8 for I know the next topic of partially owned.
9 So, thank you for your time today.

10 MS. ABBAS: Thank you, Adrienne. Any
11 comments or questions? Chairman Chief Allan and
12 then Chairman Butler. I'm sorry. Chairman Ron
13 Allen.

14 CHAIR ALLEN: There's a lot Chief
15 Allans around here. It's a bit of a ditto,
16 Adrienne. You know, one of the things that this
17 experience has been fascinating for all of us is
18 learning the complexity of Treasury and IRS and
19 who answers to who and what's the
20 interrelationship in terms of these kinds of
21 regulations.

22 So, it's helpful by you guys and you

1 particularly. So, it's a ditto with regard to
2 Julie and your outreach and to us to understand
3 us. But it's also helpful that you help us
4 understand the system.

5 This building and everybody who works
6 in this building, for the outside world, it's a
7 complicated world. So, I have an old friend
8 back home. He's passed away.

9 And he had this phrase, who the hell is
10 in charge? And that's what we're trying to
11 always navigate is, you know, who makes
12 decisions and who helps who to make sure that
13 we're clear about these kinds of challenges.
14 So, thank you for your work.

15 MS. ABBAS: Thank you. Chairman Butler.

16 MEMBER BUTLER: Yeah, I just wanted to
17 touch on what Adrienne and Julie said in your
18 comments and talking about how much you learn
19 from us and you're thankful from us and the
20 leadership that opined on both these
21 regulations. But I just want to take a second
22 to recognize you and all of the team at Treasury

1 in that sense that how open minded you were to
2 our feedback. I think that was critically
3 important.

4 The preconceived notions of Indian
5 Country and the fears quite frankly from our
6 experiences of dealing with Treasury and
7 particularly the IRS, you definitely assuaged
8 many of those, right? And we still have room to
9 grow. I mean, relationships are built over
10 time. And we've put a lot of time into this one
11 but there's more to come.

12 But I just wanted to recognize the
13 staff and your team and your open mindedness and
14 the collaborative process that we went through.
15 At no point did I feel like we were on opposite
16 sides of the table. I felt like we were truly
17 working together. And I just wanted to make
18 sure that all of Indian Country was aware of
19 that and your effort. So, thank you all.

20 MS. ABBAS: Thank you. Any other TTAC
21 comments or questions? Vice President Micklin.

22 MEMBER MICKLIN: Just a quick one.

1 Just for context, sort of a broader message.
2 TTAC Tribal members, we don't engage in Tribal
3 consultation. That's reserved for Tribes.

4 So I am, in this context, thanking you
5 and yet sort of contextualizing this to bring in
6 what I believe our role is. And Native
7 basketball players know the best things to do
8 when you put up a shot is to hit the rim at
9 least. Hit the backboard, right?

10 So, I think our effort is just to make
11 sure that the shot is up there and it's
12 available for a rebound. It may not go in first
13 time, but it's there. And you can compete for
14 it.

15 And, you know, with federal
16 regulations, oftentimes if it's an air ball,
17 it's hard to close that distance in the final
18 form to get it to where it really should be, to
19 the point where you're really trying to score
20 the goal. So, I kind of view our goal is to
21 help you help us get that ball at least on the
22 rim. So, the Tribal consultation that takes

1 place with the Tribes and the government-to-
2 government relationship can get that ball in the
3 basket.

4 And so, I really appreciate your
5 willingness to collaborate with us in that
6 context. And thank you, Holly, for the effort
7 that your whole team's, when you were there and
8 that you're now there engaging in this really
9 important effort. And I think our roles are
10 really helpful when we understand them and move
11 forward. And I look forward to the regulatory
12 effort. Thank you.

13 MS. ABBAS: Thank you for those
14 comments. And again, thank you to Adrienne and
15 her team for finally getting that over the
16 finish line after 30 years. And thank you also
17 to ECE and EEE. And I'm going to both of your
18 teams if you have any just remarks or updates
19 that you want to share with the TTAC. And then
20 I'll take their questions as a block.

21 MR. LINDENMUTH: Sure, I'll go because
22 I'm next in line. And also, I wanted -- my name

1 is Phil Lindenmuth. Good afternoon. I am the
2 Acting Associate Chief Counsel for Employee
3 Benefits, Exempt Organizations, and Employment
4 Taxes and kind of the third rung of the team
5 that helped put together these regulations that
6 got out today.

7 I also wanted to give a quick update on
8 what else we're working on. But I'm probably
9 one of the few people in this room that was
10 alive in 1959. But I don't have a clear
11 recollection of when those regulations came or
12 when that statute was passed luckily.

13 Anyway, you've heard mentioned a couple
14 of times by Assistant Secretary for Tax Policy
15 Ken Kies and the CEO some of the things that
16 came out of the One Big Beautiful Bill. And I
17 wanted to mention under the direction of our two
18 deputies here, Lynn and Laura, we are working on
19 the deduction for tips and overtime. And you've
20 seen the proposed regulations on that.

21 We're working on final regulations now.
22 And we also recently put out a notice to help

1 people figure out how to file when filing
2 seasons comes along. You also heard mentioned
3 Trump accounts which a team under Laura's
4 direction, we've put out a notice of intent to
5 propose regulations about Trump accounts.

6 So, you'll see more guidance coming out
7 about that in the near future and then also
8 again in the new year. And then finally, one of
9 the things that was not mentioned but has also
10 been recently issued was some guidance on the
11 increased availability of using health savings
12 accounts which we think will increase access to
13 healthcare throughout the country. So, that's
14 my report.

15 MS. ABBAS: Thank you. And I'll go to
16 Holly Porter next.

17 MS. PORTER: Thank you. I want to thank
18 you all for your appreciation of us. And it's
19 been really nice to sit here and take the thank
20 yous for the work.

21 We are also very, very glad to get
22 these projects out and done, get them checked

1 off our list. And it's a good feeling to finish
2 them. We like it when groups come to us and say
3 they want guidance on issues.

4 It's part of the dialogue to have a
5 group come to us and say this is where we need
6 some guidance. And then we hop-to and put it on
7 our list and get it done. So, it works really
8 well when people tell us exactly what you need.

9 And it helps us with the IRS when IRS
10 comes to us with questions about how certain
11 aspects of the law are implemented. So, it gave
12 us a chance to clear -- put clear rules out on a
13 very much different little category. So, we're
14 glad to get this cleaned up. And so, thank you.

15 MS. ABBAS: Thank you, Holly. I'll
16 take TTAC comments or questions.

17 CHAIR ALLEN: Well, I just -- Phil,
18 working on the tips rules and regs, I'm very
19 appreciative of it. I grew up where my mom was
20 a waitress. So, tips was how she made a living.

21 So, the new approach to be more
22 sensitive to those basically day-to-day people.

1 I mean, they -- this is how they live. They get
2 paid base wages and the tips is what makes it
3 work for them.

4 And so, I've always been very sensitive
5 to them. I will tell you because of my mom, I
6 became a good tipper because those people go
7 from check to check quite frankly. So, I trust
8 you're doing good work in that area, remembering
9 who we're taking care of.

10 MS. ABBAS: Thank you. And thank you
11 again to the Chief Counsel's offices for all
12 your work and collaboration. There'll be a lot
13 more in 2026. Get rest for now. So thank you.
14 Now we're going to go to Krishna Vallabhaneni.
15 See if he has anything additional to add for the
16 Office of Tax Policy.

17 MR. VALLABHANENI: Thank you, Fatima.
18 A lot of people have said a lot of things
19 already, good things. And I don't have anything
20 except to share sort of this anecdote.

21 And I've worked on a lot of different
22 projects at Treasury. And I used to kid that

1 people would ask, oh, how did it feel to get the
2 bonus depreciation regs out or this whatever? A
3 lot of tax people would ask me these questions.

4 I was, like, it's pretty anticlimactic,
5 and that's a good thing. Because if you did the
6 right thing, you did a good job, no one should
7 be bothering you. They should go be
8 implementing it and using it.

9 It's only when you screw up do you get,
10 like, a lot of love letters from taxpayers and
11 constituents. Hey, you guys messed up. And I
12 was thinking about I knew for a while TTAC was
13 going to be coming up and those rules were
14 finally going to get over the finish line.

15 And I wasn't sure what it would feel
16 like. I'm still not sure what I'm feeling right
17 now. And I think that it's been a journey. And
18 it's a journey that I've been honored to take
19 part in.

20 And this is not anticlimactic to me.
21 And I'm very glad to have worked with a lot of
22 folks, a lot of good folks here inside the

1 federal government, in Indian Country, on the
2 TTAC to get to where we are today. We've got
3 more to go. But I think it's important to
4 recognize the importance of today.

5 I mean, it's historic. And I'm not
6 talking about, like, TikTok history of, like, 25
7 seconds. This is a big deal. And I think we
8 should -- not to congratulate ourselves but to
9 recognize that it is important and that we just
10 keep making progress. Thanks.

11 MS. ABBAS: Thank you, Krishna. And
12 for those that don't know, Krishna was the first
13 Designated Federal Officer for the TTAC in 2019.
14 He had my seat and I had yours.

15 I was an advisor. And I remember the
16 first time he was speaking, I thought he was
17 speaking Klingon because it was, like, you were
18 just speaking in tax sections. And I was, like,
19 how are we ever going to get these rules done
20 with this guy?

21 And it was because of this guy and his
22 partnership that we ended up getting here and

1 also because of Tribes. And I think the lesson
2 of today is that despite bureaucracy and how
3 frustrating that can be, Indian Country can make
4 progress in a substantive way when we actually
5 listen to Tribes. So thank you so much,
6 Krishna.

7 And I still don't know if he speaks
8 English versus Klingon. Now I just understand
9 tax code sections better. I'm going to go to
10 the TTAC members to see if they have any
11 comments or questions. Yes.

12 MEMBER ALLAN: I just want to thank
13 Krishna for all his hard work over the last two
14 years. You've been the guy behind the scenes
15 doing all the heavy lifting. So thank you so
16 much for all the heavy lifting.

17 MR. VALLABHANENI: I would love to take
18 that credit, Chairman Allan. But it really is a
19 team effort here. And a lot of people spent a
20 lot of hours. So I do appreciate the sentiment.
21 But it belongs to everybody.

22 CHAIR ALLEN: I chime in with Chief

1 Allan's compliment and appreciate your
2 leadership from day one. And your sincerity is
3 appreciated. We do know it's a matter of
4 teamwork.

5 I just want to underscore a point that
6 we've been raising with you that's also in the
7 03(b) H.R. 1 which is the reporting requirements
8 for Section 70433 that deals with casino
9 jackpot. And the sooner you can get some
10 guidance out or regulations, the better, because
11 the industry is on the edge of their seats to
12 state the obvious. So repeating it one more
13 time, Krishna.

14 MR. VALLABHANENI: Thank you for that
15 comment/reminder/nudge. We will get it out.

16 MS. ABBAS: Thank you again, Krishna.
17 Next we're going to go to TTAC subcommittee
18 updates. We'll begin with the Tribal General
19 Welfare Exclusion subcommittee. I'm going to
20 turn to Chairman Chief Allan and Chair Keene to
21 see if they have any updates.

22 MEMBER ALLAN: Sorry. I think the

1 update is everything we got across the finish
2 line. So that's the big thing. So that's what
3 we've been working on. And so we're pretty
4 pleased with that. I don't know if Chairman
5 Keene has anything to add to that. But I don't
6 want to take up any more time, so --

7 MS. ABBAS: Thank you. Chair Keene, do
8 you have any comments? Are you able to unmute?
9 There we go.

10 MEMBER KEENE: Thank you. Yes, I don't
11 have anything to add. I just want to thank
12 everybody for all of their hard work. And Fatima
13 and your team, you guys have all done amazing --

14 MS. ABBAS: Well, we are trying to see
15 if Chair Keene is able to unmute. Just wanted to
16 confirm for the record in terms of the next
17 steps on training, the statutory training which
18 for those reviewing the rules now and the fact
19 sheets, it does confirm the audit suspension
20 remains until the training is completed. Next
21 steps on the training, does the TTAC wish to do
22 a report for IRS and Treasury to identify

1 curriculum topics for consultation?

2 CHAIR ALLEN: Yes. While Carla is
3 looking for the mute button, yes, we have talked
4 to the Commissioner and the IRS team on that the
5 Tribes need to circle back and talk about what
6 we think is the right kind of curriculum that
7 we'd like to see on top of whatever they're
8 looking at. And the Commissioner said that they
9 would be able to provide us a little insight on
10 how they're structured so we know who the agents
11 are, who they report to.

12 So the supervisors, those who should be
13 in the know of implementing, we want to make
14 sure that we're being inclusive. And we want to
15 make sure that we will be engaged between now
16 and the next -- after the first of the year, of
17 course, on what should be in that curriculum and
18 how long should it take and so forth and where
19 would we conduct these trainings. So anyhow,
20 we'll get a report and a recommendation. We
21 need to circle back to all of our
22 representatives to provide a report for lack of

1 better words a discussion paper on --

2 MEMBER KEENE: So Fatima, can you hear
3 me now?

4 Can you hear me now, Fatima?

5 (Simultaneous speaking.)

6 MEMBER KEENE: So I would just like to
7 say I don't have anything to add other than I'm
8 really grateful for all of the hard work that
9 everybody has done. It is a true milestone for
10 Indian Country. And I'm looking forward to the
11 next steps in getting everything ready to
12 implement. So thank you very much for the
13 opportunity to speak today.

14 MEMBER ALLAN: (Inaudible) to reflect
15 and celebrate (inaudible) and take those moments
16 to appreciate (inaudible). That being said,
17 it's probably (inaudible) and so in the sense of
18 the Tribal Economies Subcommittee (inaudible)
19 working towards that guidance (inaudible).

20 MEMBER MICKLIN: The only thing I'll
21 add to that, that's exactly what I was going to
22 say that the training is very important for

1 those, the certification (inaudible) Tribal side
2 and also the government side (inaudible) it
3 actually enhances communication on both sides of
4 the issue, and I think that's what's valuable
5 (inaudible) between TTAC (inaudible) Treasury
6 and IRS (inaudible).

7 MS. ABBAS: Thank you. (Inaudible.)

8 CHAIR ALLEN: (Inaudible) feedback on -
9 - from the IRS on what's the complications we're
10 trying to fix because it's a matter when the
11 revenue is generated from that kind of a forum.
12 And so I might be misrepresenting this. But the
13 IRS is not structured to deal with that kind of
14 an economic entity. So if there's issues and
15 challenges to make that work, it'd be helpful to
16 know what they are so that we could come up with
17 hopefully some ideas or some solutions.

18 MS. ABBAS: Yes, we can in the TTAC
19 identifying the types of structures, have those
20 conversations. So if, for example, one of the
21 structures is an S corporation, we can have a
22 meeting in which the IRS provides more

1 information about some of the challenges with
2 regard to S corporation clarification. But I
3 think drilling down into the types of business
4 structures for partially owned is going to be
5 able to enable us to move forward at least on
6 that discussion. So we'll work on that with
7 you.

8 MR. VALLABHANENI: And I would just
9 add, Chairman Allen, that in the process of
10 folks thinking about what to send to us, I think
11 -- well, I'll say two things. First, it would
12 be useful to get a sense of what is more common
13 and less common or exotic from a sort of
14 structuring situation just to get our heads
15 around what the scope of concern is out there.
16 The second thing I'd say is please be as generic
17 as possible in the sense that I do not need to
18 know EIN numbers.

19 I do not need to know names of
20 entities. I just need to know what org charts
21 look like of generic nature. So please don't
22 send any what I'll call taxpayer specific

1 information in this process because it's not
2 necessarily going to be useful.

3 CHAIR ALLEN: Yeah, thank you, Krishna.
4 Definitely we would not do that. I'm stepping
5 off of Chairman Butler's point. While we're
6 here, we're doing a bit of a victory lap because
7 of the amazing success that we've achieved
8 today.

9 And we always think, okay, what's next,
10 because we're always wanting to push the
11 envelope. Anyhow, I'm just making sure that for
12 the record, we want to think about that. We can
13 think about it after the first of the year.
14 That's okay. But joking aside, I just want to
15 make sure for the record that we want to begin
16 that process.

17 MS. ABBAS: Yes, we can do both. We
18 can protect taxpayer data and have the policy
19 discussion. Next we're going to go to Tribal
20 Parity & Reform. I'm going to go to Vice
21 President Micklin for updates.

22 MEMBER MICKLIN: Is Cora going to give

1 hers?

2 MS. ABBAS: Do we have Treasurer Cora
3 White Horse online? I thought we did not. Just
4 double checking. If you want to start, and then
5 we can check.

6 MEMBER MICKLIN: I don't think she's --

7 MR. COLOMBE: Cora's not online.

8 MEMBER MICKLIN: Okay. So I'm just
9 going to give the -- we divided it up. So I'll
10 just give the whole --

11 (Simultaneous speaking.)

12 MS. ABBAS: Got it. Thank you.

13 MEMBER MICKLIN: Okay. All right.

14 Over the last year, the Tribal Parity & Reform
15 committee is focused on translating
16 congressional intent and Tribal sovereignty
17 principles into concrete regulatory,
18 operational, and institutional reforms across
19 the Department of Treasury, Internal Revenue
20 Service, and related federal agencies. The
21 committee has played a central role in advancing
22 Tribal child support enforcement parity by

1 advising Treasury and the Service on the need to
2 recognize and implement Congress' clear intent
3 that federally recognized Tribes possess
4 inherent authority to administer child support
5 enforcement. And that the federal government is
6 directed to support Tribal 4D programs on a
7 government-to-government basis on parity with
8 state child support programs.

9 Through sustained engagement, the
10 committee has supported Treasury's work to
11 integrate Tribal programs into federal
12 enforcement systems, including child support tax
13 refund offsets and has emphasized that Tribal
14 participation strengthens federal payment
15 integrity and compliance. The committee has
16 also advised Treasury on tax policy issues
17 affecting Tribal families, including the
18 adoption tax credit, raising concerns about
19 administrative and regulatory barriers that
20 prevent Tribal adoptions and Tribal court
21 proceedings from being treated on parity with
22 state adoptions. In doing so, the committee has

1 reinforced that Tribal courts and Tribal child
2 welfare systems exercise governmental authority
3 that must be fully recognized in Treasury and
4 IRS regulations and guidance.

5 In addition, the committee has provided
6 advice and technical input to Treasury regarding
7 Tribal bond financing, including the drafting of
8 a formal letter addressing regulatory and
9 administrative barriers affecting Tribal access
10 to bond markets. This work has focused on
11 ensuring that Tribes are not disadvantaged in
12 accessing tax advantage financing tools due to
13 structural inequities or the misapplication of
14 federal tax rules that do not apply to states.
15 The committee has further advanced cross agency
16 parity reform by seeking direct engagement with
17 the U.S. Department of Labor regarding
18 enforcement actions and classification standards
19 that improperly treat Tribal governmental
20 functions as commercial activities.

21 Since May 2025, the committee has
22 worked to initiate meetings and dialogue aimed

1 at resolving inconsistencies between Treasury,
2 IRS, and Department of Labor interpretations
3 that result in duplicative compliance burdens
4 for Tribes particularly in the areas of
5 pensions, employee benefits, and labor
6 enforcement. Beyond program-specific issues,
7 the committee has consistently elevated tax
8 certainty as a core parity issue pressing
9 Treasury leadership to prioritize finalization
10 of long delayed regulations, implementing the
11 Tribal General Welfare Exclusion Act, and
12 clarifying the tax status of Tribal governments
13 and wholly-owned Tribal entities. The committee
14 has emphasized that prolonged regulatory delay
15 uniquely burdens Tribes, suppresses access to
16 private capital, and forces Tribal governments
17 to operate under uncertainty that states do not
18 face.

19 The committee has also advanced its
20 institutional reform within Treasury and the IRS
21 by identifying capacity gaps within the Office
22 of Tribal and Native Affairs and the IRS Indian

1 Tribal Governments function. It is documented
2 how understaffing, lack of specialized
3 expertise, and inconsistent regional coverage
4 undermine parity by limiting Tribes access the
5 same level of technical assistance routinely
6 available to state governments and has elevated
7 these concerns as systemic issues requiring
8 Treasury level action. Finally, the committee
9 has brought sustained attention to
10 administrative and systems level inequities,
11 including persistent EIN errors, automated IRS
12 notices, and legacy database failures affecting
13 Tribal governments.

14 Since May 2025, the committee has
15 reframed these issues as institutional failures
16 of federal systems rather than Tribal compliance
17 problems and has advocated for a Treasury level
18 escalation mechanisms and intentional inclusion
19 of Tribal governments in IRS modernization
20 efforts. Collectively, these actions
21 demonstrate that the Tribal Parity & Reform
22 committee's work in 2025 has been implementation

1 focused, interagency in scope, and grounded in
2 Congress' explicit recognition of Tribal
3 governmental authority with tangible progress
4 across child support enforcement, tax
5 administration, financing tools, and regulatory
6 parity. Thank you for the opportunity to
7 present the report of the Parity & Reform
8 subcommittee.

9 MS. ABBAS: Thank you, Vice President
10 Micklin. And a special thank you to the
11 subcommittee. It's been very focused on Tribal
12 family issues and implementation of the parity
13 provision regarding child support enforcement
14 and most recently the adoption tax credit.

15 Tribes previously were not recognized
16 as being able to make a special needs
17 determination which provides benefits for the
18 adoption tax credit. The One Big Beautiful Bill
19 included a parity provision. And we conducted
20 an expedited consultation and then consulted
21 with the subcommittee.

22 And as a result, we were able to get

1 updates into the form instructions basically
2 providing examples for Tribes that are relevant
3 with regard to Indian Child Welfare Act,
4 adoptions, and also documentation that
5 recognized Tribal flexibility. So just an
6 example of as Congress is passing bills, you've
7 heard today about a bill that took a decade to
8 implement. With the subcommittee's work, we
9 were able to implement the very year that these
10 acts were enacted. So thank you to their work.
11 With that, we're going to go --

12 MR. BEACH: Director, before we go to -

13 -

14 MS. ABBAS: Yes.

15 MR. BEACH: -- public comment, can I
16 make a comment?

17 MS. ABBAS: Absolutely.

18 MR. BEACH: First off, I want to thank
19 you and your team for putting this together. We
20 had to cancel the meeting because of the
21 government shutdown. And I want to thank you
22 and Jen, James for putting this together.

1 Mr. Chairman, thank you for all you've
2 done to put this together. On economic
3 development, I was having lunch with the
4 chairman, a few of you. And I was in Las Vegas
5 last week at the COLT conference.

6 And one of the speakers talked about
7 the challenges you all have. And we all have
8 challenges and I know you have challenges. But
9 we have way more opportunity than we do
10 challenges.

11 And I think from an economic
12 development standpoint, we really do have a lot
13 of opportunities, especially now with these two
14 new rules being implemented. But also just the
15 assets you guys have on your reservations. If
16 we can figure out a way to get jobs there, I
17 think that there's a lot of economic
18 opportunity.

19 I would also tell you to and stress to
20 you to get to know -- I know you have your own
21 sovereign government and your own councils and
22 your own chairmen or presidents. But I would

1 encourage you to get to know your state senator,
2 your state representative, and your DOT
3 Commissioner or Secretary of DOT because you've
4 heard me say this before. But I firmly believe
5 there's a direct correlation between
6 infrastructure investment and economic
7 development and jobs.

8 And if you want to get any of that
9 transportation money, you got to go be seen.
10 You got to build those relationships and try to
11 get dollars, transportation dollars. And if you
12 do that, I think the jobs will come to your
13 area.

14 And so we want to give you the tools
15 and the toolbox. I know in a private lunch we
16 had today, on our lunch today, we had some folks
17 come talk about private equity, private capital,
18 bitcoin. There's going to be a lot of
19 opportunities.

20 And we want to do anything to help give
21 you the tool if you're wanting to use those
22 tools. So I just want to commit that to you.

1 I'll be working with Billy on a lot of things
2 between now and first quarter of next year at
3 our next meeting.

4 But I just think we have a great
5 opportunity. And next year, I really do think
6 you're going to hear a lot about pursuing the
7 American dream next year because of our 250th
8 birthday. And that goes to everybody in this
9 room being able to pursue that American dream
10 and create a golden age economy.

11 And that's what we want to do. So with
12 that, thank you all very much and look forward
13 to seeing you at the next TTAC meeting. Thank
14 you.

15 MS. ABBAS: Thank you, Treasurer. And
16 I know we have Tribal leaders who are in the
17 room. We'll take their comments first, and then
18 we'll go to Tribal leaders online. If you would
19 like to comment, please come up to the
20 microphone.

21 MEMBER BUTLER: Director Abbas, while
22 we're waiting for the Tribal leaders, normally

1 you don't have to call them more than once up to
2 the mic. I do want to recognize -- just it's a
3 sign of the collaboration of all the
4 organizations to see distinguished COLT chairman
5 here, Chairman Renville, and the work that
6 they've done. NAFOA -- I mean, the many hats
7 that we all wear, NAFOA and USIB and IGA, NCAI,
8 ATNI, MAST, AFN, NITA, and the newly formed
9 Coalition for Prosperity.

10 There's a lot of work that's gone into
11 this. And again, just honored to have the
12 chairman here with us. So thank you for your
13 work. I encourage him to speak too. Look at
14 that.

15 MR. RENVILLE: Good afternoon. Just
16 wanted to start off by thanking past Tribal
17 leaders who have put a lot of hours into this
18 effort. Current leadership, Treasurer Beach,
19 Fatima, everybody that played a part in getting
20 these most important rules across the finish
21 line, I thank you for all your hard work and
22 look forward to implementing this year. And as

1 the Treasurer spoke about unleashing that golden
2 age economy in Indian Country, I think it was
3 mentioned that when the country is doing well, a
4 good sign is that when Indian Country is doing
5 well too.

6 So I thank you for that leadership at
7 Treasury for pushing this because that's what it
8 took. Without that, I think we'd been talking
9 about this, maybe another baby or two, Fatima.
10 But --

11 MS. ABBAS: I'm too impatient.

12 MR. RENVILLE: I just want to thank
13 each and every one of you for your understanding
14 on the side, federal partner side, understanding
15 the challenges and the opportunities that Indian
16 Country can now capitalize on. So I thank you
17 for all your hard work.

18 MS. ABBAS: Thank you, Chairman
19 Renville, and thank you to the Coalition of
20 Large Tribes for the many meetings with Treasury
21 leadership to help support these roles. Do we
22 have another Tribal leader?

1 MS. MCFALLS: Hello, everyone. Melanie
2 McFalls, Tribal Chairman for the Walker River
3 Paiute Tribe, Nevada, and a member of COLT. So
4 first thing I want to say is thank you for
5 finally making this come to fruition.

6 I remember back in 2010, this was the
7 discussion with NITA. And now we're finally at
8 this point. So thank you all for all your hard
9 work in making this happen.

10 I also want to say that what could help
11 in this process is some of the Tribes in the
12 United States have a VITA program. And I really
13 advocate for VITA because I worked in taxation
14 prior to becoming a Tribal leader for my Tribe.
15 Now they are firsthand working with Tribal
16 members with their taxes.

17 There's a lot of challenges that our
18 taxpayers have that live on reservations, and
19 there's a lot of challenges that taxpayers have
20 for services off reservation because they're not
21 aware of the services and the tax credits that
22 Native Americans deserve. So I want to make

1 sure that when you're working on your guide or
2 your processes or your consultations that that
3 becomes a priority. I also want to say that
4 working with the Office of Indian Tribal
5 Government, that is a main contact source and
6 resource working with these VITA programs. They
7 are the ones that we called all the time. And
8 they probably know every scenario that every
9 Tribe has gone through with preparing tax
10 returns. So I just want to let you guys know too
11 that that's a big communication that you guys
12 can use.

13 And also in working with COLT and
14 working with all the tax issues that go on in
15 Indian Country, our challenges are not only at
16 this level. But our challenges are also with
17 our state and local governments. So most Tribes
18 across the U.S. have those challenges.

19 So once we get this type of tax benefit
20 that's to our Tribes and our Tribal communities,
21 I mean, our local governments are our challenge.
22 So if we can get some support there and getting

1 us to the table with them and helping collect
2 100 percent of our taxes, that'd be great.
3 Thank you.

4 MS. ABBAS: Thank you, Chairman, for
5 those comments. And for those suggestions on
6 the VITA program, we can definitely follow up
7 with that, especially on the new tax credit
8 opportunities. Thank you.

9 MR. COMES AT NIGHT: Good afternoon.
10 I'm councilman for the Blackfeet Tribal Business
11 Council. Members of different organizations
12 such as COLT has done a great job with the
13 issues that we are plagued with today.

14 And it's good to see Mr. Brandon Beach
15 again. I saw you last week. He's worked so
16 hard with the Nations. I just wanted to thank
17 the administration for pushing this issue
18 through.

19 What has plagued our relationships
20 between the IRS, the state, and our local Tribal
21 governance, this is a monumental time that we'll
22 be able to probably prosper within our entities

1 of our Tribes. So again, I just want to thank
2 everybody that's involved, all the Nations that
3 have put all the time and effort, all the
4 individuals have worked so hard timelessly to be
5 here. And again, to Ron Allen, worked with Ron
6 for a while.

7 And all the individuals that was
8 mentioned earlier, the past and present, a lot
9 of the individuals had made their journey that
10 worked so hard on these issues. I want to think
11 about that. Thinking of all of our ancestors
12 for the last 200 years that had worked with the
13 government and we're still here.

14 We're still here today to represent our
15 people and to make sure that our people are
16 treated fairly. And that's why I stand here
17 before you guys to come all the way to
18 Washington, D.C., to make sure that we're
19 treated fairly, that the treaties are upheld,
20 and that our people get the services that are
21 required. And a lot of that has to do with
22 taxes.

1 If we don't have proper representation
2 within our taxes, then it's not fair. So I think
3 today is monumental times. And I just want to
4 thank everybody for all the hard work, for
5 pushing this through.

6 And I don't think it would've went
7 through without the administration and their
8 hard efforts that they're putting forth like the
9 Treasurer. Brandon Beach spoke last week and
10 this past summer that I got to have meetings
11 with that the administration is pushing forward
12 to make things right with us. Thank you.

13 MS. ABBAS: Thank you so much for those
14 comments. Henry Cagey.

15 MR. CAGEY: (Native language spoken.)
16 Again, it's Henry Cagey with the Lummi Nation.
17 And we've been on this following this for a long
18 time.

19 One of the things that I want to remind
20 Treasury, remind the IRS is that we are Tribal
21 citizens first, U.S. citizens second. This
22 fight with taxation has been going on a long

1 time. We truly believe what you have in your
2 Constitution, what we have in our Constitution
3 is the Indian is not taxed. We're still waiting
4 for that.

5 We're still waiting for the provision
6 to show you that the taxation that we paid our
7 bill with is our land. We paid our bill with
8 the land that was ceded through the treaties.
9 These things that we have to remind people all
10 the time that we paid our taxes.

11 And the next generations that are
12 coming are still living in poverty. The next
13 generation that we need to see are the ones that
14 are still struggling with taxation. I've been
15 off the council for about two years now, and I'm
16 realizing that we're kind of missing the boat on
17 certain things with taxation policy.

18 This economic committee was dedicated
19 around dual taxation. And I don't hear that
20 anymore. And one of the things that we want to
21 eliminate is the state's ability to reach in
22 through our reservations and tax our people.

1 That's not happening. Our businesses
2 are struggling right now with what needs to
3 happen with reporting to the state, reporting to
4 the feds on our tax earnings that we're doing on
5 the reservation as individuals. The governments
6 are protected now.

7 The corporations that we see are being
8 protected by the Tribes that own them, not the
9 individuals. Individuals still need to be
10 thought of by the committee and what we're going
11 to do. What does economic development fit in
12 for the small businesses on the rez?

13 I don't hear that yet. We want to have
14 something that shows the people at home that
15 you're thinking about the smaller people at
16 home. The governments are there. Tribal
17 governments are there.

18 They're protected now. Now you need to
19 protect the people. These corporations that
20 we've set up, there should be ways to design
21 something to protect the small business.

22 We have a small business here today

1 that's from Cougar Den. They came a long way
2 here to talk to you about what they want to do.
3 But I want to thank the committee for all you
4 do.

5 I'm coming back again probably to check
6 on you folks. But again, it's the leadership
7 that wants this. When we started this fight, it
8 started with Lummi's fight with the 7873. IRS
9 was seizing our bank accounts.

10 This was happening in the '80s. So we
11 want to continue that work with getting the IRS
12 to see us. They're finally starting to see us,
13 and it took a long time for you to see the
14 people.

15 Those audits that we've seen, took a
16 long time just to put that on hold. We got
17 audited, over 2,000 audits in Indian Country
18 alone looking for ways to look at taxing our
19 people. So again, what's important though is
20 the work that you're going to do going forward.
21 What does it look like?

22 I've asked for an economic plan. Where

1 do we fit in that big book you have on
2 Treasury's desk? It's about this thick, I
3 believe. It talks about the United States
4 economic plan.

5 We're not in there. And I hope he can
6 put us in that report there that you guys have
7 every year on your economic recovery plan for
8 the United States. We've come a long way with
9 creating jobs for our people and creating jobs
10 for the county.

11 Some of our Tribes are the top
12 employers in the county. We still want to be in
13 that plan. So what does that look like? Again,
14 on behalf of the Lummi Nation, on behalf of
15 myself on what you're doing, (Native language
16 spoken.) So we want to say thank you for all of
17 your work that you do. Thank you. Richard
18 Ramsey, do you want to come up?

19 MR. RAMSEY: Good afternoon, guys.
20 Good afternoon, TTAC members. Briefly, I'd just
21 like to, let's see, introduce Cougar Den's
22 submission to the TTAC.

1 We have a letter that's going to be
2 getting circulated to you guys. Hopefully, we
3 can get a copy to everyone. Our letter
4 emphasizes the need for federal tax policy that
5 fully honors treaty rights and Tribal
6 sovereignty.

7 Specifically, we are asking the IRS
8 guidance that would exempt income earned through
9 treaty protected travel and trade under our
10 Article 3 of the Yakama Treaty of 1855, similar
11 to the way the existing guidance recognizes
12 exemptions from income from treaty protected
13 fishing rights. We also highlight the
14 significant economic harm that results from dual
15 taxation on Tribal members and enterprises
16 engaged in these activities which undermine
17 Tribal economic self-determination.

18 We urge TTAC to include these issues in
19 2026 work plan. Cougar Den and myself stands
20 ready to assist and advance on these
21 recommendations in a constructive way. I
22 appreciate all the hard work everyone has been

1 going on this. I understand it's been a long
2 time coming. Thank you, guys, everybody. Merry
3 Christmas.

4 MS. ABBAS: Thank you for those
5 comments. Oh, I have one more commenter.

6 MR. TEO: Thank you, Madam Chair.
7 Members of the committee and Treasury, we come
8 here today, all of us people. We come here with
9 issues that our elders have left us.

10 I hear you speaking about being here
11 for a long time. My people have been here for
12 170 years, 170 years addressing these issues.
13 Since we negotiated a treaty with the United
14 States government, we begun to have issues, our
15 people, our elders.

16 And our elders have passed those issues
17 down to us over the year for generations and
18 generations and generations. For a few years
19 now, we've been able to become economic
20 developers on our lands, on our lands. And it's
21 wonderful to hear you talk about those successes
22 today.

1 It's wonderful to hear you recognize
2 those successes today, sir, and begin to try to
3 help us continue developing those for our
4 children. I hear you talk about our seventh
5 generation coming. They're coming in a hurry.
6 They are coming in a hurry.

7 They're looking for what their children
8 of their grandparents are doing today for them.
9 And I appreciate all of the work that you've
10 done in a short amount of time while you're
11 here. And we're doing the same thing.

12 We're trying to achieve something for
13 our children. And as my nephew come up here, we
14 appreciate the IRS for recognizing not only the
15 Tribal government's work that they do. We come
16 here representing the Tribal members' efforts.

17 Not all of our Tribes are treaty
18 Tribes. Number one, they're all under the IRA.
19 Our Tribe that we come from is purely a treaty
20 Tribe, purely treaty. We don't live any other
21 way.

22 We recognize our elders from 170 years

1 ago. We celebrate them, and we try to achieve
2 under their words. We achieve a livelihood. We
3 achieve success.

4 We achieve raising our children so that
5 they're meaningful. Not only to us but to
6 everybody in this country, they're meaningful.
7 And as they grow, they're going to grow
8 successful and that's what we're after.

9 And this little bit of work that we do
10 is part of that success, part of that success
11 today for tomorrow, for tomorrow. So we really
12 truly do appreciate this effort. We appreciate
13 what has come to pass when those rules and
14 everything get printed and we can begin to
15 follow them.

16 Oh, that's going to be a great day.
17 It's going to be a great day. And we thank each
18 one of you. And we look forward to looking for
19 the next step, the next step that the IRS is
20 going to do for our children. That's what we're
21 after. That's what we're after today. And we
22 thank you. We thank each one of you.

1 MS. ABBAS: Thank you so much for those
2 comments. I believe we have Councilmember Odie
3 Porter online for Seneca Nation. James, we're
4 going to go online for comments.

5 MR. COLOMBE: Councilwoman Porter, if
6 you can hear us, you can speak into Zoom.

7 MS. PORTER: Yes, I can hear you. My
8 name is Representative Allison Binney. But it's
9 Odie Porter is who will be speaking. (Native
10 language spoken.) Everyone, my name is Odie
11 Brant Porter. I'm a councilwoman with the
12 Seneca Nation. And today I'm representing our
13 Seneca Nation President J. Conrad Seneca.

14 So we're very excited. Today's
15 announcement is all very good news. As you all
16 know, both of these regulations have been long
17 hard fights for Indian Country.

18 The Seneca Nation and many other Native
19 Nations have invested significant time and
20 resources over the past decade and longer in
21 trying to get regulations implemented. Both of
22 these regulations will provide clarity and

1 confirmation of what Native governments have
2 long known to be true. One, that the benefits
3 we provide our people are general welfare. And
4 secondly, that our wholly-owned entities are
5 exempt from taxation.

6 Although these two regulations have
7 taken more than a decade to develop, the final
8 product is very good. And it recognizes Native
9 Nations as the governments we are so the long
10 time frame we needed so that Indian Country
11 could adequately educate our federal partners
12 about these tax issues and get you to understand
13 these issues from our Native government
14 perspectives. And the long time frame was
15 necessary to ensure that qualified people are
16 appointed to the appropriate roles within the
17 Treasury department, allowing for thorough
18 consideration of our perspectives and a
19 comprehensive understanding of our concerns.

20 I want to thank U.S. Treasurer Brandon
21 Beach who our President had the occasion to meet
22 with at NCAI and Assistant Secretary Ken Kies

1 and the staff at the Office of Tax Policy for
2 recognizing how important these issues are for
3 Native governments and for committing the time
4 and resources to listen to us, to hear us, to
5 understand us. As governments, we're focused on
6 developing jobs, local economies, and helping
7 our people recover from centuries of failed
8 federal policies. These two regulations are a
9 significant step forward.

10 I also want to thank Director Fatima
11 Abbas and her team at the Office of Tribal and
12 Native Affairs. Having you at the Treasury
13 Department provides us with a better
14 understanding of the information we need to
15 share to ensure our federal partners can
16 understand our concerns. You also educate us
17 about the federal process which is equally
18 important.

19 So thank you for representing Native
20 Nations to help us at the federal level. Thank
21 you to the Native leaders on TTAC and your
22 supporting staff for being willing to travel and

1 to help advocate in Indian Country. As we move
2 forward with implementation, I ask that the
3 Treasury and TTAC continue your focus on
4 following a good process with meaningful
5 consultation.

6 To that end, the Seneca Nation
7 recommends five things. First, that before any
8 training of agency staff begins, curriculum
9 needs to be developed. Second, there needs to
10 be a meaningful consultation on the development
11 of curriculum that will be used to train agency
12 staff.

13 Three, the Seneca Nation reminds the
14 federal government that every Native government
15 that every Native government is unique. And you
16 need to learn our uniqueness. For the Seneca
17 Nation like other Nations here, we're a treaty
18 Nation.

19 And our treaties specifically cover the
20 issue of taxation. The IRS and the Treasury
21 Department need to establish better procedures
22 and curricula for the protection of Indian

1 treaty rights, whether it be the tax status of
2 treaty Nations or the rights of individual
3 Indians to earn income off our lands. More work
4 needs to be done to ensure the federal
5 government is our treaty partner, not our treaty
6 antagonist.

7 Fourth, any audit should not begin
8 until curriculum is developed and training of
9 agency staff is completed. And fifth and
10 lastly, please remember, which you've been very
11 good at, consult, consult, and consult with us.
12 Today's progress was a result of adequate
13 consultation, so let's keep it going.

14 There are too few times that the
15 federal government acknowledges and reaffirms
16 our government-to-government relationship in a
17 meaningful way. And today is one of those few
18 times. And the Seneca Nation thanks you all for
19 being a part of this significant progress.

20 (Native language spoken) and happy holidays.

21 MS. ABBAS: Thank you, Councilmember
22 Porter, for those remarks. And just in terms of

1 your requested items confirming that we will go
2 to consultation on the curriculum and also TTAC
3 consultation. But Tribal government
4 consultation will also occur as part of that.

5 The importance of treaties and the
6 different type of education needed for treaties
7 will be a part of that conversation. And also
8 confirming that our preamble provides that no
9 audit with regard to Tribal General Welfare
10 Exclusion Act will resume until the training is
11 complete. And then also the suspension is
12 expanded to the Tribal program participant
13 category, so not just Tribal citizens, their
14 spouses, and dependents but the broader category
15 that Indian Country requested.

16 So grandparents, descendants will all
17 benefit from the audit suspension. So just
18 wanted to provide feedback on your specific
19 request. And thank you for Seneca Nation's
20 engagement in this whole process.

21 MS. PORTER: Thank you.

22 MS. ABBAS: Thank you. I think we have

1 one more commenter online.

2 MR. COLOMBE: Yes, Chelsea Blake. Can
3 you hear us?

4 MR. BEAN: Good afternoon. Hello?

5 MS. ABBAS: Good afternoon, Chairman
6 Bean.

7 MR. BEAN: Yeah, this is Chairman David
8 Bean. Chelsea Blake is our legislative director
9 and I made sure I was on the link. (Native
10 language spoken.)

11 Honorable friends and relatives, my
12 name is David Bean and I'm proud to serve as a
13 chairman of the Indian Gaming Association. I
14 want to first thank the Department of Treasury
15 Secretary Bessent, Treasurer Beach, and Director
16 Fatima Abbas and her whole team at the Office of
17 Native Affairs for bringing these long awaited
18 rules to the finish line. Also, we appreciate
19 the Treasurer's commitment to working on
20 improving connectivity on reservations.

21 This is a priority for IGA as well as
22 we look forward to seeing this evolve. The

1 history of IGA's involvement on the passage of
2 the Tribal General Welfare Exclusion Act of 2014
3 makes today's announcement very personal for the
4 organization. This is something that also
5 honors the legacy of our late chairman, Ernie
6 Stevens, Jr. And I know he would have been
7 excited to congratulate your team -- you and
8 your team and celebrate seeing these regulations
9 come to fruition.

10 We understand that having strong
11 regulations to reinforce a Tribe's deference,
12 self-determination, and overall sovereignty is
13 beyond critical. TGWEA was about reaffirming
14 that Tribes should be the sole decision makers
15 on how to use their own generated resources.
16 Tribal governments provide necessary programs
17 for their citizens and the revenues generated by
18 Tribally-owned businesses and entities directly
19 fund these programs.

20 Giving Tribes deference to classify net
21 gaming revenues as general welfare exclusions
22 instead of per capita if they chose is historic

1 and will help clarify confusion and reinforce
2 the importance of Indian gaming to the vitality
3 of Indian Country. TGWEA was to clarify
4 something that should not have been debated.
5 These revenues are the Tribe's money, what they
6 generate, and how they should use it.

7 It has and should be the Tribe's
8 sovereign decision. And Treasury is showing
9 today that they understand this. IGA deeply
10 appreciates all the work to complete this.

11 It is truly a group effort, and we want
12 to elevate the TTAC and our fellow board member,
13 Chairman Rodney Butler, for their advocacy for
14 these regulations. This is a prime example of
15 the importance of Tribal advisory committees and
16 the outcome that comes with having Tribes at the
17 decision making table. We hope that other
18 agencies soon emulate the great work that
19 Treasury and TTAC has done with these
20 regulations.

21 As Treasurer Beach said in his opening
22 remarks, Tribal governments operate from the

1 seven gen principles. At IGA, we will always
2 fight for Tribal sovereignty, Tribal self-
3 sufficiency, and to protect an industry that is
4 the economic bloodline for Tribal governments to
5 improve the livelihood for their citizens and
6 non-Tribal residents. As always, please see us
7 as a resource for future efforts and we thank
8 you again. Happy holidays.

9 MS. ABBAS: Thank you so much,
10 Chairman, for those remarks and for IGA's
11 leadership on this issue and educational
12 efforts, especially with regard to the late
13 Chairman Ernie Stevens. We know he was
14 passionate in educating the federal government
15 that Indian gaming is different and it's about
16 governmental revenue. So these rules implement
17 the education efforts, so thank you. And I
18 think that -- oh, we have one follow-up comment
19 from Chairman Bean.

20 MR. BEAN: No, I was trying to lower my
21 hand. Sorry.

22 MS. ABBAS: Thank you. So with that,

1 we've completed the public comments. We do have
2 on our agenda established 2026 dates. We will
3 be working with the TTAC to set the public
4 meetings.

5 Our goal is three public meetings in
6 2026 along with continuing monthly meetings that
7 we've had on various issues that were raised
8 today. Before we close out, I'm going to turn
9 to the treasurer and Chairman Ron Allen for any
10 final remarks. So Treasurer.

11 MR. BEACH: No, I covered all my final
12 remarks earlier. I just want to say thank you.
13 This was a great day, and I'm excited about the
14 future. And have a merry Christmas. Thank you
15 very much.

16 MS. ABBAS: Thank you, Treasurer.

17 CHAIR ALLEN: I would raise we do need
18 to improve the minutes of May '25 -- 2025.

19 MS. ABBAS: Can we have a motion?

20 MEMBER BUTLER: I'll move.

21 CHAIR ALLEN: Second.

22 MS. ABBAS: Everybody in favor?

1 (Chorus of aye.)

2 MS. ABBAS: Motion passes.

3 CHAIR ALLEN: And just in closing, this
4 is a good day. And it really culminates at the
5 end of the 2025 year as we get to move on and
6 enjoy the holiday season with family and
7 friends. It's a very special time as Treasurer
8 Beach has noted a couple of times.

9 But I think that we as Tribal leaders
10 just want to say to the Treasury and IRS team
11 thank you. We did good work. It was
12 challenging, but we found success.

13 And now we're moving on. And next
14 year, we're looking forward to the three
15 committees engaging with the next steps and the
16 challenges that we have. We look forward to
17 communicating with you on finding the dates so
18 we can get them locked into the calendar.

19 So we can try to do that after the
20 first of the year. But I just want to say thank
21 you to everyone. I thank you for all those who
22 are in the audience as well.

1 Many of you are advisors to us. And we
2 totally depend on you to guide us, making sure
3 we're doing the right thing to advance our
4 Indian communities, 574 Indian Nations. We take
5 on a heavy responsibility.

6 We take it on seriously. And it is
7 deeply important to us. So Fatima, one more
8 shout out to you. We can't say enough for your
9 leadership within the system.

10 I'm sure that all the team members from
11 Treasury and IRS deeply appreciate your counsel
12 and advice as we navigate our way through these
13 challenges that we have on our agenda. So thank
14 you. Happy holidays.

15 MS. ABBAS: Thank you. It's really
16 been a team effort. So thank you all for all
17 the sacrifices and the work. And merry
18 Christmas, happy Hanukkah, and happy holidays.
19 And we will see you all in 2026. Thank you.

20 (Whereupon, the above-entitled matter
21 went off the record at 3:27 p.m.)
22