



# SALT RIVER PIMA-MARICOPA INDIAN COMMUNITY

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October 21, 2022

**VIA EMAIL:** [TTAC@treasury.gov](mailto:TTAC@treasury.gov)

Tribal Treasury Advisory Committee

**Re: *Comments to TTAC Guidance Projects  
Needed IRS Guidance on Tribal Business Structures***

Dear TTAC:

The Salt River Pima-Maricopa Indian Community believes that it would be helpful to secure additional guidance on tribal business structures. This issue has been on the IRS priorities guidance list for a lengthy period of time, throughout which there have been substantial advancements in the manner in which tribes conduct business. For example, what started with a request for guidance on tribal corporations has clearly evolved into the need for guidance on newer structures such as limited liability companies, as well as joint venture projects.

The Salt River Pima-Maricopa Indian Community strongly believes that future guidance on these important topics must be developed with input from tribes. The Community appreciates that the TTAC could assist in bringing these issues to the forefront as well as ensure tribal input throughout the process of developing guidance.

Sincerely,

A handwritten signature in blue ink that reads "Martin Harvier".

Martin Harvier  
President