



ITG FAQ #2 Answer-Are federally recognized tribes considered organizations to which charitable contributions are tax-deductible?

Congress authorized federally recognized Indian tribes and their political subdivisions to be treated like states for certain specified purposes because tribal governments, like state governments, serve the public within their jurisdictional boundaries, and accordingly, should be permitted to devote their limited resources to that end. A listing of federally recognized tribes and their political subdivisions can be found in [Revenue Procedure 2008-55](#).

Section 7871 of the Internal Revenue Code provides that Indian tribal governments are treated as states for purposes of determining whether and in what amount any contribution or transfer to or for the use of such government is deductible under IRC section 170 (relating to income tax deduction for charitable, etc., contributions and gifts).

Section 170(c)(1) defines a charitable contribution as being a contribution or gift for the use of a State, a possession of the United States, or any political subdivision of any State or possession of the United States, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes.

As a result of being an Indian tribe described in IRC section 7871 and being listed in Revenue Procedure 2002-64, a federally recognized tribe and/or its political subdivision is determined by the IRS to be an organization to which contributions may be tax deductible, as provided in IRC section 170.

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