



NATIVE AMERICANS IN PHILANTHROPY

FOR FUNDERS

For funders this helped clarify the status of contributions they make to Indigenous governments or their subdivisions and program entities.

Unfortunately for the past 33 years understanding the benefits and potentials of both of these laws has remained mostly in the domain of policy wonks and there has been scant education and information as to how funders can utilize these tools to expand their grantmaking in Indian Country.

- Any Nation/Tribally established fund, program, or subdivision that is an integral part of a Nation/Tribal government and is designed to perform charitable activities for exclusively public purposes is covered under section 7871.
- Grantors/Donors can access the following references regarding 7871:
 - Revenue Procedure 2002-64 – lists recognized Indigenous governments;
 - Revenue Procedure 84-36 – lists subdivisions of Indigenous governments
 - IRS Publication 78 includes the following language:
“Pursuant to section 7871 of the Internal Revenue Code Indian tribes and their subdivisions are treated similarly to states and their subdivisions for purposes of section 170(c)(1).”
 - Part II of Publication 78 provides: “Indian tribal governments are treated as states for purposes of deductibility of contributions...”

Native Americans in Philanthropy has partnered with Network for Native Futures in the development of a training workshop designed to assist funders in gaining greater understanding of these tools. Most importantly, the workshop will provide practical steps as to how funders can incorporate this potential into their strategies and programs.

“PL 638 & IRC 7871: Important tools for development in Indian Country” is designed to provide funders/donors with a working understanding of the advantages and potentials of these tools.

[To learn more click here to register for webinar.](#)