



# PONCA TRIBE OF NEBRASKA

## STATEMENT REGARDING CHARITABLE & NONPROFIT STATUS

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The following information regarding the Non-Profit status of the Ponca Tribe of Nebraska was provided by BRAD S. JOLLY & ASSOCIATES, 15355 GADSDEN DRIVE, BRIGHTON, COLORADO 80603:

The Tribe is a nonprofit organization within the meaning of 20 U.S.C. § 1003. The Tribe is a non-taxable entity under federal law and recognized as such by the Internal Revenue Service ("IRS"). By its very nature as a government, the Tribe is a nonprofit. It was not established and does not exist to make profit. Its entire purpose is to provide governmental and social services the same as federal, state, and local governments. In addition, Congress has dictated that the Tribe be treated as a nonprofit for purposes of tax-deductions to charitable and nonprofit organizations. Pursuant to 26 U.S.C. § 7871(a)(1) and by virtue of the Tribe being listed as a federally recognized tribe by the IRS in Revenue Procedure 2008-55, contributions to the Tribe are tax deductible pursuant to 26 U.S.C. § 170 in the same manner as contributions to states and charitable organizations. Notably, this is the legal source for deducting charitable contributions from income taxes, not 26 U.S.C. § 501(c)(3), which simply lists tax-exempt organizations and does not authorize tax deductions. Furthermore, in accordance with 20 U.S.C. § 1003, no private individual may receive any part of the Tribe's net revenues, all of which are utilized for social and governmental programs the same as revenues received by state, local, and federal governments. The Tribe is nonprofit both as a matter of fact and as a matter of law, including as the term is defined in 20 U.S.C. § 1003.