

RESOLUTION OF THE TOHONO O'ODHAM LEGISLATIVE COUNCIL
(Approving the Consent to Extend the Time to Assess Employment Taxes between
Gu Achi District and the Internal Revenue Service for the Tax Year 2007
and Subsequent Years)

RESOLUTION NO. 11-026

- 1 **WHEREAS, sovereign Indian tribes, including the Tohono O'odham Nation, share a unique trust**
2 **relationship with the United States of America, which is embodied in the Constitution**
3 **of the United States, numerous court opinions, statutes, executive orders, and federal**
4 **agency policies; and**
- 5 **WHEREAS, by its passage and implementation of the Indian Self-Determination and Education**
6 **Assistance Act (25 U.S.C. § 450 et.seq.) and similar legislation, the United States of**
7 **America has recognized the need to work with Indian tribes on a government-to-**
8 **government basis and to support Indian tribal self-determination and self-**
9 **governance; and**
- 10 **WHEREAS, the Tohono O'odham Legislative Council is vested with the power to consult "with**
11 **appropriate federal agencies regarding federal activities that affect the Tohono**
12 **O'odham Nation" and to conclude agreements with such agencies on all matters**
13 **within the Council's authority (Constitution of the Tohono O'odham Nation, Article**
14 **VI, Section 1(f) and 1(j)); and**
- 15 **WHEREAS, in Resolution No. 10-027, the Tohono O'odham Legislative Council adopted in 2010**
16 **the "Revised Protocol for Internal Revenue Service ("IRS") Inquiries, Reviews or**
17 **Audits of the Nation, its Districts, or its Enterprises," which applies to all IRS**
18 **inquiries, reviews, entries onto the Nation, audits, and other matters addressed in the**
19 **protocol; and**
- 20 **WHEREAS, the Revised Protocol requires that any agreement between the IRS and the Nation**
21 **and/or its Districts, including tolling agreements, be approved by the Tohono**
22 **O'odham Legislative Council (Section I(h) of Protocol); and**
- 23 **WHEREAS, the IRS has concluded its audit of Gu Achi District for the 2007 tax year and issued its**
24 **audit findings in December 2010, which includes a tax liability of \$80,000; and**
- 25 **WHEREAS, Gu Achi District wishes to appeal the \$80,000 tax liability and has until January 27,**
26 **2011, to do so, which is an extension of the original deadline of January 13, 2011; and**
- 27 **WHEREAS, the IRS is currently auditing Gu Achi District for tax years 2008 and 2009 and has**
28 **preliminarily indicated that the same issues appear in these two tax years as in the**
29 **2007 tax year and resulting tax liabilities are to be determined; and**
- 30 **WHEREAS, it is advantageous and economically beneficial to consolidate the appeals of the audit**
31 **findings of tax years 2007, 2008, and 2009, and their respective tax liabilities; and**

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1 **WHEREAS, the IRS document entitled Consent to Extend the Time to Assess Employment Taxes,**
2 **which is a tolling agreement between the IRS and Gu Achi District, will allow the**
3 **District to pursue a consolidation of the appeals of the 2007, 2008, and 2009 tax year**
4 **audit findings into one tax appeal, instead of three separate appeals; and**

5 **WHEREAS, the tolling agreement would extend the 3 year statute of limitations on tax obligations**
6 **originally due on April 15, 2008, which 3 year period would otherwise expire on April**
7 **15, 2011, until June 30, 2012, thereby allowing time to consolidate the appeals; and**

8 **WHEREAS, the tolling agreement for the Gu Achi District matter has been reviewed by the Budget**
9 **and Finance and the Domestic Affairs Committees, which recommend approval by**
10 **the Legislative Council.**

11 **NOW, THEREFORE, BE IT RESOLVED that the Tohono O'odham Legislative Council hereby**
12 **approves the tolling agreement between the Internal Revenue Service and Gu Achi**
13 **District for tax year 2007 and subsequent years, entitled Consent to Extend the Time**
14 **to Assess Employment Taxes, substantially in the form attached hereto.**

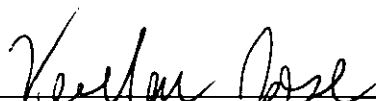
15 **BE IT FURTHER RESOLVED that the effect of the tolling agreement is to extend the 3 year statute**
16 **of limitations on tax obligations due on April 15, 2008, and will allow Gu Achi District**
17 **to pursue consolidation of the 2007, 2008 and 2009 tax year audit findings.**

18 **BE IT FINALLY RESOLVED that the Tohono O'odham Legislative Council hereby authorizes the**
19 **Chairman of the Gu Achi District Council or the District's legal representative to sign**
20 **the tolling agreement and submit it to the Internal Revenue Service by the January**
21 **27, 2011 deadline, provided that the District Council adopts a resolution authorizing**
22 **the execution of the tolling agreement.**

23 **The foregoing Resolution was passed by the Tohono O'odham Legislative Council on the 21ST Day**
24 **of JANUARY, 2011 at a meeting at which a quorum was present with a vote of 2,595.50 FOR; -0-**
25 **AGAINST; -0- NOT VOTING; and [06] ABSENT, pursuant to the powers vested in the Council by Article**
26 **VI, Section 1 (f)&(j) of the Constitution of the Tohono O'odham Nation, adopted by the Tohono**
27 **O'odham Nation on January 18, 1986; and approved by the Acting Deputy Assistant Secretary -**
28 **Indian Affairs (Operations) on March 6, 1986, pursuant to Section 16 of the Act of June 18, 1934 (48**
29 **Stat. 984).**

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TOHONO O'ODHAM LEGISLATIVE COUNCIL



Verlon M. Jose, Legislative Chairman

21 day of January, 2011

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1 **ATTEST:**

2
3 *Yvonne Wilson for*
4 **Yvonne Wilson, Legislative Secretary**

5 21 day of January, 2011.

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7 **Said Resolution was submitted for approval to the office of the Chairman of the Tohono O'odham**
8 **Nation on the 21 day of January, 2011 at 4:49 o'clock, P.M.,**
9 **pursuant to the provisions of Section 5 of Article VII of the Constitution and will become effective**
10 **upon his approval or upon his failure to either approve or disapprove it within 48 hours of**
11 **submittal.**

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13 **TOHONO O'ODHAM LEGISLATIVE COUNCIL**

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15 *Verlon Jose*
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17 **Verlon M. Jose, Legislative Chairman**

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22 **APPROVED**

on the 24 day of January, 2011

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24 **DISAPPROVED**

at 10:23 o'clock, P.M.

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27 *Ned Norris, Jr.*
28 **NED NORRIS, JR., CHAIRMAN**
29 **TOHONO O'ODHAM NATION**

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34 **Returned to the Legislative Secretary on the 24 day of**

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36 January, 2011, at 10:25 o'clock, P.M.

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38 *Yvonne Wilson for*
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40 **Yvonne Wilson, Legislative Secretary**

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ACTION: APPROVING THE CONSENT TO EXTEND THE TIME TO ASSESS EMPLOYMENT TAXES BETWEEN GU ACHI DISTRICT AND THE INTERNAL REVENUE SERVICE FOR THE TAX YEAR 2007 AND SUBSEQUENT YEARS

MOVED: COUNCILMAN TIMOTHY JOAQUIN

SECOND: COUNCILWOMAN CYNTHIA E. MANUEL

DATE: JANUARY 21, 2011

DISTRICT	LEGISLATIVE REPRESENTATIVES	# OF VOTES	FOR	AGAINST	NOT VOTING	ABSENT
SIF Oidak 198.7	1. WAVALENE ROMERO (Nicholas Jose)	99.35	X			
	2. MARY LOPEZ ()	99.35	X			X
SELLS 449.6	1. KIMBERLY MULL ()	224.80	X			
	2. EVELYN B. JUAN MANUEL ()	224.80	X			
SCHUK TOAK 159.0	1. FRANCES B. CONDE (Fredrick Jose)	79.50	X			X
	2. LINDA PARLEY (Agnes Joaquin)	79.50	X			
SAN XAVIER 204.7	1. FELICIA NUÑEZ ()	102.35	X			X
	2. OLIVIA VILLEGAS-LISTON (Eugene Enis)	102.35	X			
SAN LUCY 187.1	1. LORRAINE EILER ()	93.55	X			
	2. GLORIA RAMIREZ ()	93.55	X			
PISINEMO 184.5	1. CHESTER ANTONE <i>(Absent)</i> (Tony Murrietta) <i>(Present)</i>	92.25	X			
	2. EDWARD MANUEL (Gerald Fayuant)	92.25	X			
HICKIWAN 174.5	1. MICHELLE ORTEGA ()	87.25	X			
	2. SANDRA ORTEGA ()	87.25	X			X
GU VO 206.3	1. GRACE MANUEL ()	103.15	X			X
	2. PAMELA ANGHILL (Angela Ortiz)	103.15	X			
GU ACHI 230.1	1. TIMOTHY L. JOAQUIN ()	115.05	X			
	2. CYNTHIA E. MANUEL (Louis J. Johnson)	115.05	X			
CHUKUT KUK 277.0	1. ETHEL GARCIA (Sara Mae Williams)	138.50	X			
	2. VERLON M. JOSE ()	138.50	X			
BABOQUIVARI 324.0	1. FRANCES MIGUEL (Roberta Harvey)	162.0	X			
	2. FRANCES G. ANTONE (Vernon Smith)	162.0	X			X
TOTAL		2,595.50	2,595.50	-0-	-0-	[06]