



Geographic Boundaries Determined for Tax Incentives Associated with "Former Indian Reservations in Oklahoma"

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After extended work by the IRS and the Department of the Interior, the specific Oklahoma geographic boundaries related to special federal tax incentives associated with "former Indian reservations in Oklahoma" have been determined.

Background

The Revenue Reconciliation Act of 1993 provided for substantial tax incentives based on certain business activity within Indian reservations. Those incentives are an employment tax credit for employers of certain enrolled tribal members and their spouses who work within an Indian reservation, and an accelerated depreciation allowance for certain business property used within an Indian reservation.

Since Oklahoma has a large Indian population but does not currently have any Indian reservations, lawmakers wanted to insure those benefits would be available to those involved in business activity in Oklahoma by including in the legal definition of "Indian reservation" the term "former Indian reservations in Oklahoma."

The law, however, did not specifically define where in the state of Oklahoma the geographic boundaries of former Indian reservations lie. While the IRS was working on making such a determination, Congress wrote a 1997 amendment to the original law which defined "former Indian reservations in Oklahoma" as those lands within what is regarded as the then-current "jurisdictional areas" of Oklahoma Indian tribes. Further, the law required these jurisdictional areas be determined by the Secretary of the Interior (the Secretary).

The Determination

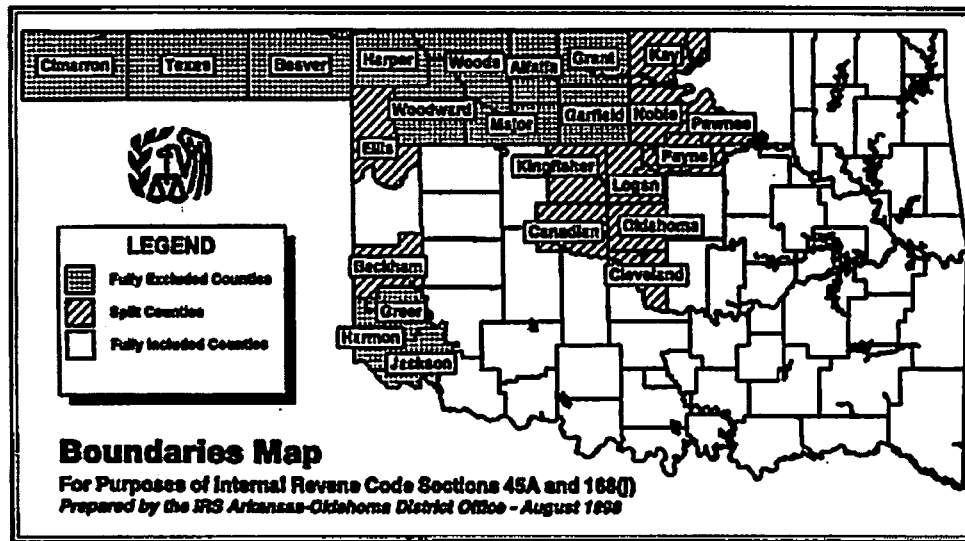
The Secretary recently completed the determination. As stated in IRS Notice 98-45, (IRB 1998-35 August 31, 1998) the determination has been made that "former Indian reservations in Oklahoma" are those lands within the boundaries of the last treaties, Executive Orders, federal agreements, federal statutes, and Secretarial Orders with the Oklahoma Indian tribes.

Geographic Descriptions

With that determination, IRS Arkansas-Oklahoma District engineers in Oklahoma City reviewed the treaty boundaries provided by the Secretary and have prepared the map of

Oklahoma showing the counties which are fully within such boundaries (fully eligible counties), the counties fully outside of such boundaries (fully ineligible counties), and the counties where the treaty boundaries do not necessarily or completely match current county boundaries ("split" counties). Here listed are the 11 split and 13 ineligible counties:

- **Split Counties:** Beckham, Canadian, Cleveland, Ellis, Kay, Kingfisher, Logan, Noble, Oklahoma, Pawnee, Payne.
- **Fully Ineligible Counties:** Alfalfa, Beaver, Cimarron, Garfield, Grant, Greer, Harmon, Harper, Jackson, Major, Texas, Woods, Woodward.
- **Fully Eligible Counties:** All counties other than those listed above (53 in number).



Split County Descriptions

Here are descriptions of the boundaries in the split counties which identify their locations. In some cases, exact boundary line determinations do not follow existing roads or other landmarks. Taxpayers requiring exacting determinations in these situations may wish to obtain assistance from someone skilled in reading legal land descriptions, such as the county assessor of the county in question.

These descriptions identify *eligible* areas of the specific counties.

BECKHAM COUNTY: Everything north of the North Fork of the Red River.

CANADIAN COUNTY: Everything west of the 98th Parallel. (The 98th Parallel is an imaginary north-south line which, in central and south Canadian County, is located between Air Port Road and Reformatory Road. It is located just west of the western edge of El Reno Lake.

CLEVELAND COUNTY: Everything from the eastern county line to a north-south line which runs from the northern county line to the Canadian River, and is located 1/2 mile west of 132nd Avenue SE, which is also known as Indian Meridian Road. (U.S. Geological Survey maps show this line as the "Old Indian Treaty Boundary," which is halfway between 132nd Avenue SE and 120th Avenue SE, which is also known as Choctaw Road.)

ELLIS COUNTY: Everything south of the original boundary of the Cherokee Outlet. (This is about two miles north of Arnett. It is the line shown on the newest Oklahoma Department of Transportation County Road Map as "Old Indian Treaty Boundary." This line runs even with the southern edge of Woodward County and extends across Ellis County straight west to the Texas border.)

KAY COUNTY: (1) Everything east of the Arkansas River and Kaw Lake, and (2) Everything south of a line which begins at the western county boundary (156th Street) and Coleman Road and runs east along Coleman Road to Indian Meridian/"P" Street, then south along Indian Meridian/"P" Street to North Avenue, then east along North Avenue to the Arkansas River. (This area (area (2)) is also described as everything within 6 miles of the south county line (south of North Avenue, T25N R2W, T25N R1W, T25N R1E, T25NR2E), and everything in a 6 x 12 mile block from the west edge of the county to Tonkawa (bounded by Coleman Avenue, Indian Meridian/"P" Street, and North Avenue, T26N R2W, T26N R1W)).

KINGFISHER COUNTY: Everything south of the Cimarron River which is also west of the 98th Parallel. (The 98th Parallel is an imaginary north-south line which, in Kingfisher County, is located a little over one mile west of where U.S. Highway 81 passes through Okarche.)

LOGAN COUNTY: Everything east of the Indian Meridian, also known as Indian Meridian Road. (Indian Meridian Road is the section line road between Langston and Coyle.)

NOBLE COUNTY: Everything bounded by the county lines on the north and east, by the Indian Meridian on the west, and, on the south, by the east-west road about 3-1/2 miles south of where the Cimarron Turnpike crosses U.S. Highway 177. (Everything in T22&23N-R1&2E, T24N-R1 thru 4E, T25N-R3&4E) (The Indian Meridian in Noble County is a north-south line in alignment with the section line road two miles east of U.S. Highway 77.)

OKLAHOMA COUNTY: (1) Everything east of Indian Meridian Road, and (2) The 1/2 mile-wide strip of land bounded on the north by the North Canadian River just north of where it crosses 63rd Street in R1W, on the south by the southern county line, on the west by a north-south line in alignment with McDonald Road in Choctaw, and on the east by Indian Meridian Road.

PAWNEE COUNTY: Everything west of the eastern edge of R6E. The eastern edge of R6E in Pawnee County runs north-south from the Arkansas River to the southern county line. In northeastern Pawnee County, the eastern edge of R6E is in alignment with an unnamed north-south paved section road on the west side of the town of Blackburn. This road runs from the Arkansas River south to its junction with U.S. Highway 64, which is two miles west of Oklahoma Highway 99's junction with U.S. Highway 64. This unnamed road is unofficially known as "the Blackburn road."

PAYNE COUNTY: (1) Everything south of the Cimarron River, and (2) In the area north of the Cimarron River, everything east of a section line road located three miles west of the junction of Oklahoma Highway 18 with Oklahoma Highway 51 (five miles east of the junction of Oklahoma Highway 108 with Oklahoma Highway 51).

Expeditious Claims Review

Pleased to have a resolution of the boundaries question, IRS Arkansas-Oklahoma District Director Richard R. Auby says, "We're now in the process of expeditiously handling the fifteen-hundred-plus taxpayer claims regarding this issue we've been

holding in suspense pending this determination."

Auby says each taxpayer's claim will be reviewed. Taxpayers may be asked to provide the IRS with additional information and/or documentation for consideration. While some claims may be allowed or disallowed solely as a result of the newly-defined boundaries, allowance of other claims may hinge upon other issues, such as the verification of tribal enrollment and/or proper computation of the deductions and credits.

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