



TO: TRIBAL MEMBERS  
DATE: August 16, 2021  
RE: PROGRAM PAYMENTS

Dear Tribal Members:

The Cow Creek Band of Umpqua Tribe of Indians ("Tribe") has received multiple inquiries about the taxability of certain payments.

**General Welfare Payments.** Payments pursuant to the Tribe's General Welfare Code and the Tribe's Emergency COVID-19 Relief Program Code are intended to be general welfare payments and, therefore, **exempt** from federal and state income taxes and should not be included in the recipient's gross income. Your tax preparer may refer to IRS Notice 2015-34 and ORS 314.063; Section 23, chapter 442, Oregon Laws 2015.

The Tribe provides this guidance for informational purposes only. It is not intended to provide, and should not be relied upon for tax, legal, or accounting advice. For any further questions, please consult your own tax, legal, and accounting advisors.

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