



Confederated Tribes of the Umatilla Indian Reservation

General Welfare Savings Budget Form

FOR REQUESTS STARTING AT \$2,000 AND ABOVE

PURPOSE: Program benefits that meet IRS general welfare guidelines are exempt from federal income tax under Internal Revenue Code Section 139E. This form is intended to help the Tribe ensure that benefits are used solely for eligible purposes.

INSTRUCTIONS: Complete all sections of this form that identify eligible general welfare expenses you expect to incur in support of your application for a general welfare disbursement. Do not include amounts that are paid on your behalf or reimbursed to you through federal, state or other tribal programs.

NOTE: The total amount allocated to General Assistance is set by the Board of Trustees and may not be set by individual members.

CATEGORY OF SAFE HARBOR EXPENSES	YEAR 2026 EXPENSES
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HOUSING EXPENSES (for principal residence only):

This section is if you are currently BUYING a HOUSE

Mortgage Payments:

TOTAL ANNUAL AMOUNT for Mortgage

\$

NOTE: You cannot deduct mortgage interest on your individual tax return if your mortgage is paid with General Welfare Assistance

Down Payment for your Primary Residence:

\$

Rent Payments for your Primary Residence: (including security deposits)

\$

Property Taxes: Includes county, city, school district, park or recreation district and other taxing entities

\$

Homeowners or Renters Insurance: (including earthquake and flood coverage) not included in your mortgage

\$

Utility Bills and Charges: water, electricity, gas, firewood, and basic communications services such as phone, internet, and cable

\$

Home Additions / Ancillary Structures to your primary residence: such as additions, garages, storage buildings, and decks (but not used for a trade or business or investment purposes)

\$

Basic home repairs and maintenance / rehabilitation:

\$

PERSONAL EXPENSES:

Healthy Food / Nutrition Assistance: similar to SNAP Assistance, which has a foundation already at law

\$

Clothing:

\$

Personal Hygiene:

\$

TRANSPORTATION COSTS:

Essential services travel: bus, taxi and other public transportation to secure essential public services such as work, medical facilities, groceries and essential home supplies

\$

Purchase / rental of automobile needed for general welfare purposes: (for example, transportation to attend school or secure employment; transportation to access food or necessary services (such as medical))

\$

Emergency travel: when stranded away from home (transportation costs, lodging and meals not reported elsewhere on this form)

\$

MEDICAL RELATED EXPENSES:

NOTE: Exclude payments covered by other sources. The expenses listed on this form should be excess out-of-pocket expenses only.

NOTE: Marijuana is not an eligible expense for General Assistance pending future guidance from IRS.

Non-prescription drug costs: (including traditional Indian tribal medicines)

\$

Personal Protective Equipment: like: hand sanitizer, facial shields, goggles, facemasks, or other equipment designed to protect the wearer from injury or illness

\$

Medical travel: like: transportation, lodging and meals while self or family member is receiving medical care away from home

\$

Other medical expenses: (not covered or reimbursed by insurance, the CTUIR or IHS)

\$

EDUCATION RELATED EXPENSES:

NOTE: Exclude payments covered by other assistance programs, grants, scholarships, or other programs that cover your education expenses. The expenses listed on this form should be excess out-of-pocket expenses only.

Tuition Payments: Include school tuition or other training associated with job placement or self-improvement. Include preschool, school, college or university, online school, educational seminars, vocational education, technical education, adult education, continuing education, or alternative education

\$

Education Housing: Include room and board charges (on or off campus) for the student, spouse, domestic partner, and dependents to attend school

\$

Education Supplies: Books and other supplies, software, etc. utilized in conjunction with education or training courses. Also includes clothing, backpacks, laptop computers, musical instruments and sports equipment for use in school activities and extracurricular activities

\$

Extracurricular Activities: Fees and expenses associated with extracurricular and after school programs

\$

Educational or job placement travel: like: bus, taxi, airfare, lodging and meals associated with participation in formal education, seminars, job interviews, etc. Includes transportation to and from school

\$

Childcare for education purposes: Childcare away from the home to help parents or other relatives responsible for their care to be gainfully employed or to pursue education

\$

Job Counseling and Programs: The primary objective of which is job placement or training, including but not limited to expenses for interviewing or training away from home, tutoring, and appropriate clothing for a job interview or training, or job use

\$

CULTURAL EXPENSES:

Cultural Travel: (including transportation, food and lodging) like: visiting sites that are culturally or historically significant for the Tribe, including but not limited to other Indian reservations, or to attend educational, social, or cultural programs offered or supported by the Tribe or another tribe

\$

Attendance or participation: costs or fees for cultural, social, religious, or community activities, such as pow wows, ceremonies, and traditional dances, including the cost of regalia, traditional clothing and jewelry, baskets and other items of cultural significance and related accessories and instruments (i.e. drums, flutes)

\$

Instruction costs: on an Indian tribe's culture, history, and traditions (including, but not limited to, traditional language, music, and dances)

\$

Funeral and burial expenses: or for hosting or attending wakes, funerals, burials, other bereavement events, and subsequent honoring events not covered by the Tribe's Burial benefit.

\$

OTHER:

Temporary relocation and shelter: For individuals involuntarily displaced from their homes (including but not limited to situations in which you are affected by excessive weather conditions due to climate change or a home that was destroyed by a fire or natural disaster).

\$

Family Emergencies / Exigent Circumstances: Assistance to individuals facing emergencies / exigent circumstances (such as victims of abuse) including costs of food, clothing, shelter, transportation, auto repair bills and similar expenses.

\$

Describe other general welfare expenses you would like considered. Must promote the general welfare, be consistent with the CTUIR General Welfare Code and Programs, and cannot be lavish or extravagant.

\$

Provide detail:

THE TOTAL AMOUNT OF MONEY \$\$\$ FROM EACH BOX NEEDS TO MATCH WHAT YOU ARE REQUESTING FROM YOUR SAVINGS ACCOUNT/APPLICATION

2026 Safe Harbor & Certification	
TOTAL ANNUAL SAFE HARBOR EXPENSES	\$

I hereby certify under penalty of perjury that the amounts I received, pursuant to this application, will be used for eligible general welfare expenses incurred on behalf of myself, spouse, and eligible dependent family members for Calendar Year 2026. I understand that I am responsible to maintain receipts and records to substantiate reported expenditures, and that the CTUIR assumes no responsibility for any future taxation associated with dis-allowance of expenses by a taxing agency.

Print Name

Signature

Date