



2025 Tax Exemption Verification

This form is to be used for CTUIR Tribal members to substantiate compliance with Internal Revenue Code Section 139E and CTUIR general welfare programs. This certification must be completed in order for program distributions to qualify for the General Welfare Tax Exemption.

Name: _____ Enrollment Number: _____

Address: _____

City: _____ State: _____ Zip: _____

The Confederated Tribes of the Umatilla Reservation (CTUIR) has established quarterly distribution amounts to be used for designated general welfare program purposes. In order to qualify for tax exemption, however, CTUIR members must substantiate compliance with Internal Revenue Code Section 139E and applicable CTUIR approved general welfare programs by filling out and submitting this form to the CTUIR Enrollment Office by December 1, 2024. Failure to submit this documentation will result in the CTUIR issuing you a 1099 and you will be required to report this income and pay tax on your distributions.

For Eligible members, the 2024 General Welfare distribution will be \$1,000 in May, August and November. These amounts have been set at levels below the anticipated general welfare needs of each member.

I agree to maintain documentation to support all qualifying expenses and to submit such documentation (upon request) and such further applications, certifications or forms as may be needed to substantiate program compliance and all general welfare expenses incurred by me.

Treatment of any amounts as non-taxable general welfare benefits is expressly subject to all requirements of Internal Revenue Code Section 139E. As regulations have not yet been issued under Code Section 139E, the procedures for application, substantiation and tax reporting are subject to change.

I, the undersigned, certify that the money distributed to me will be used as a general welfare benefit to meet my needs for housing, food, health, education or other general welfare purposes consistent with CTUIR general welfare programs and the CTUIR General Welfare Code. I ensure that if needed, I can provide documentation to support up to \$3000 worth of general welfare expenses, incurred by me during the current tax year

Signature of Applicant Date: _____

Office use only

Date Received in Enrollment: _____ By: _____

Approved by: _____