



Kashia Round House
Founded in 1916

*Kashia Band of Pomo Indians
Of the Stewarts Point Rancheria*

February 10, 2021

Dear Tribal Members:

As you should be aware, the Tribal Council of the Kashia Band of Pomo Indians has adopted a General Welfare Benefit Program Policy to enable Tribal members to receive certain financial assistance from Tribal Government tax free effective March 1, 2020.

Consistent with this Policy, Tribal Council has established an Essential Living Expense Assistance Program, a new general welfare program also effective March 1, 2020, funded with a portion of the quarterly Indian Gaming Revenue Sharing Trust Fund (IGRSTF) allocations received by the Tribe.

Effective March 1, 2020, the quarterly payments that had been distributed to you as taxable IGRSTF per capita payments under the Tribal policy in effect prior to that date are now distributed to you under the Essential Living Expense Assistance Program. Distributions under the Essential Living Expense Assistance Program are nontaxable general welfare benefits under the Tribe's General Welfare Benefit Program Policy and the Tribal General Welfare Exclusion Act of 2014 enacted by the U.S. Congress.

Accordingly, the quarterly distributions made to you **after March 1, 2020** are not subject to reporting by the Tribe on a Form 1099 and you are not required to report them as taxable income.

Please note that an IGRSTF per-capita payment of \$292.21 was sent out in February 2020 before the new Program became effective. While the Tribe is not required to report that payment on an IRS Form 1099 because the amount was less than \$600, you should include it in your income for tax purposes and report it on your federal income tax return.

If you have any questions, please feel free to call the Tribal Office at 707-591-0580.