HOH INDIAN TRIBE

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January 28, 2026

Subject: General Welfare Distributions

Dear Tribal Members,

The Hoh Tribal Business Committee would like to provide an important update regarding the transition from what were previously referred to as "per capita" checks to General Welfare payments, as outlined in the recently adopted Tribal Council Resolution.

Why This Change Is Being Made

Under the Tribal General Welfare Exclusion Act of 2014, Tribal benefits intended to promote the well-being of Tribal members may be provided tax-free. After review, the Council determined, through formal Resolution, that these distributions meet the criteria for General Welfare benefits rather than taxable per capita income.

This change ensures the Tribe remains:

- In full compliance with federal tax regulations
- Consistent with best practices for Tribal government distributions
- Protective of our members' long-term financial and tax interests

How This Affects Your Taxes

Because these payments are now categorized as General Welfare benefits:

- They are not taxable income.
- They are not treated as per capita for IRS purposes.
- They will not generate a Form 1099
- This applies to all checks issued in 2025 and all checks moving forward that fall under the Tribe's General Welfare program.
- Moving forward, any distribution issued under the General Welfare program is tax-exempt and will not be reported to the IRS.

Eligible monthly distributions will automatically be issued as General Welfare payments, requiring no additional forms or steps from members. While the tax protections for General

Welfare payments are clear under federal guidance, individual tax situations may vary. For personal tax questions, you may wish to consult a qualified tax professional.

These monthly General Welfare payments replace the Hoh Tribe's previous monthly per capita payments. It is important to no longer refer to the distributions as per capita, as receiving assistance under the Tribe's General Welfare Program will no longer impact individuals receiving assistance from TANF, Social Security, or other income-based programs or services.

If any communication is needed with an agency or organization that is questioning how these payments are treated for income or eligibility purposes, please have them contact the Accounting Manager, Melissa Hoban at (360) 808-9680.

The HTBC remains committed to transparency, accountability, and providing benefits in a manner that fully complies with federal law while supporting the well-being of our community, and this transition strengthens the Tribe's ability to protect its members and ensure long-term clarity in benefit administration.

Sincerely,

Darlene Hollum

Darlene Hollum
Chairwoman