



Tohono O'odham Nation  
Office of the  
Chairman and Vice Chairwoman

Ned Norris Jr. Wavalene M. Saunders  
Chairman Vice Chairwoman



**COVID-19 EMERGENCY ASSISTANCE**

COVID-19 Emergency Assistance General Welfare Assistance  
Program Description and Guideline for Calendar Year 2021

**1. Tribal Program.**

This Program Description and Guideline is intended to memorialize the COVID-19 Emergency Assistance Program (the "Program") of the Tohono O'odham Nation (the "Nation"), a federally recognized Indian tribe. The Program is intended to provide Indian general welfare assistance benefits in accordance with the general welfare doctrine, Internal Revenue Code Section 139E and the Nation's General Welfare Law, 22 T.O.C. Chapter 3 ("GWL").

**2. Eligibility for General Welfare Exclusion.**

(a) General Rule: This Program reflects the Nation's exercise of its inherent sovereign right to promote the general welfare of the Nation, its self-determination, culture, and tradition, by providing general welfare assistance, including Indian general welfare benefits within the meaning of Internal Revenue Code Section 139E. Certain benefits may also qualify for tax favored treatment under the IRS safe harbor guidance (Revenue Procedure 2014-35) and other statutory and common law doctrines. The Assistance provided under this Program is intended to qualify for tax free treatment to the fullest extent permitted at law.

(b) Code Section 139E Requirements: The Program is intended to provide benefits that qualify for tax exempt treatment under Internal Revenue Code (the "Code") Section 139E. As such, each payment made or service provided to or on behalf of a Member (or any Spouse or Dependent of the Member) pursuant to the Program and treated as non-taxable Assistance under the general welfare exclusion shall be subject to the following restrictions as required for compliance with Code Section 139E:

- (1) Program benefits must be administered under the guidelines specified in this Program and may not discriminate in favor of the members of the governing body of the Nation or the District;
- (2) Program benefits shall be made available to any tribal Member who meets such guidelines;
- (3) Program benefits must be for the promotion of the general welfare of the Nation;
- (4) Program benefits may not be lavish or extravagant; and
- (5) Program benefits may not consist of compensation for services.

### **3. Program Purpose and Findings.**

#### **(a) Promotion of the General Welfare:**

The Program is intended to promote the general welfare of the Nation. The Nation recognizes that the COVID-19 pandemic has created substantial hardships for members of the Nation. Members and families facing extreme hardships need additional support to provide for the basic housing and educational needs. This program will promote the general welfare of the Nation by ensuring that members are able to meet their housing and educational needs during a global pandemic.

#### **(b) Specific Findings of Need:**

The COVID-19 pandemic has led to an economic slow-down across the United States. Members of the Tohono O'odham Nation are facing financial hardship as a result of the pandemic. The Tohono O'odham Nation recognizes that members need financial support during this time of crisis. Members need assistance to maintain safe and stable housing and to provide the tools necessary for remote learning

### **4. Eligibility:**

The following enrolled Tohono O'odham tribal Members impacted by COVID-19 are eligible for these Programs:

#### **(a) Rent or Mortgage Assistance**

- a) Enrolled Tohono O'odham Members; and
- b) At risk of losing housing due to late rent or past due mortgage payments; and
- c) Has lost income or has additional expenses as a result of COVID-19

#### **(b) Utility Assistance**

- a) Enrolled Tohono O'odham Members; and
- b) At risk of losing basic utilities including cell phone service, solid waste service, gas and/or electric service, water service or any other utility upon demonstration of need; and
- c) Has lost income or has additional expenses as a result of COVID-19.

#### **(c) Student Technology Grant**

- a) Enrolled Tohono O'odham Members enrolled in Kindergarten through Higher Education; and
- b) Participating in Remote Learning and in need of internet service (including satellite internet) and/or basic computer and/or other technology upon demonstration of need.

#### **(d) Student Tuition, Book and Extracurricular Assistance**

- a) Enrolled Tohono O'odham Member, and
- b) Enrolled in Kindergarten through Higher Education; and
- c) Has lost income or has additional expenses as a result of COVID-19, so that student or student's family cannot afford tuition, books or extracurricular fees.

**5. Application and Approval Process.**

1) Rent or Mortgage Assistance

a) Amount: Maximum amount of \$3,000 per calendar year.

b) Procedure:

- i) Applicant must submit a completed application along with any necessary supporting documentation, i.e., hardship letter, mortgage statement showing monthly payment or invoice
- ii) Proof of enrolled Tohono O'odham member i.e., copy of Tribal ID or certificate
- iii) Check will be payable to vendor, provide vendor name, address, phone number, email address, account number, Vendor's W-9, and any other information to ensure eligible applicant account is paid.

2) Utility Assistance

a) Amount: Maximum amount of \$2,500 per calendar year.

b) Procedure:

- i) Applicant must submit a completed application along with any necessary supporting documentation i.e., hardship letter, utility statement showing monthly payment or invoice
- ii) Proof of enrolled Tohono O'odham member i.e., copy of Tribal ID or certificate
- iii) Check will be payable to vendor, provide vendor name, address, phone number, email address, account number, Vendor's W-9, and any other information to ensure eligible applicant account is paid.

3) Student Technology Grant

a) Amount: Maximum amount of \$1,500 per individual per calendar year.

b) Procedure:

- i) Applicant must submit a completed application along with any necessary supporting documentation i.e., hardship letter, letter from school student is enrolled, service provider statement showing monthly payment or invoice, or device hardware specifications, letter from school for Kindergarten through Higher School that specification meets school requirements.
- ii) Proof of enrolled Tohono O'odham member i.e., copy of Tribal ID or certificate
- iii) Check will be payable to vendor, provide vendor name, address, phone number, email address, account number/invoice, Vendor's W-9, and any other information to ensure eligible applicant account/invoice is paid.

4) Student Tuition, Book and Extracurricular Assistance

a) Amount: Maximum amount of \$5,000 per individual per calendar year.

b) Procedure:

- i) Applicant must submit a completed application along with any necessary supporting documentation i.e., hardship letter, letter of acceptance from school student will be attending, tuition statement or monthly invoice. For books class schedule for regular courses or Distance and Distance Learning from the school and catalog with prices. A letter from school for extracurricular requirements and fee.
- ii) Proof of enrolled Tohono O'odham member i.e., copy of Tribal ID or certificate

- iii) Check will be payable to vendor, provide vendor name, address, phone number, email address, account number/invoice, Vendor's W-9, and any other information to ensure eligible applicant account is paid.

**6. Denial**

An eligible applicant shall only be denied assistance for one or more of the following:

- a) The CRF Assistance Program has used up the budget approved by the Legislative Council;
- b) The eligible applicant has failed to turn in receipts for general welfare assistance provided to that applicant;
- c) The eligible applicant used general welfare assistance funds for non-general welfare approved purposes; or
- d) The eligible applicant was awarded assistance for the same or similar purposes from a District of the Nation.

**7. Severability.**

If any part of any provision of these guidelines shall be invalid or unenforceable under applicable law, such part shall be ineffective to the extent of such invalidity only, without in any way affecting the remaining parts of such provision or the remaining provisions of these guidelines.

**8. No Tax Advice.**

The Nation and Districts cannot provide individual tax advice to Members. The Nation and District cannot guaranty particular tax treatment. There are currently no regulations issued under Code Section 139E. All Members are encouraged to consult with their personal tax advisor before taking any reporting position based on Code Section 139E. Tribal Members remain solely responsible for the timely and accurate filing of their individual tax returns and maintaining records showing compliance.

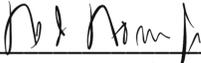
**9. General Welfare Law.**

This Program is subject to all additional restrictions and limitations set forth in the Nation's General Welfare Law, 22 T.O.C. Chapter 3, including, without limitation, restrictions on budget availability and governing law. General Welfare assistance is a privilege and not a tribal member's right or entitlement.

All terms and definitions used herein shall be construed consistently with the Constitution of the Tohono O'odham Nation, the laws of the Nation, and Internal Revenue Code Section 139E. Nothing in this Program Description and Guideline shall be construed as a waiver of the Nation's sovereign immunity.

**CERTIFICATION OF ADOPTION**

The foregoing program description and guidelines were duly adopted by the Tohono O'odham Nation Chairman as of the date written below.

  
\_\_\_\_\_  
Ned Norris, Jr., Chairperson

Date: 01/28/2021

Tohono O'odham Nation  
General Welfare Law

APPLICATION FOR ASSISTANCE

1. Type of Assistance Requested \_\_\_\_\_

Application Date: \_\_\_\_\_

2. Person applying for assistance:

Last name	First Name	Middle Initial	
Address	State	Zip Code	Telephone #

3. Tribal Enrollment Number: \_\_\_\_\_

4. Explanation of Need:

Please explain the purpose for requesting assistance. (For example, emergency home repairs due to storm damage, medical emergencies, death, divorce, casualty).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

5. Have you previously applied for assistance within the past 12 months? (Nation, district, community, state, federal) Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please explain type, amount, and purpose of assistance received (or why it was denied):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6. A. I verify under penalty of perjury that the information provided in this application is true and correct to the best of my knowledge. I authorize verification of all information I provided, and for other agencies, departments, programs, or other individuals, as applicable, to release information needed to verify my application.

B. I promise to provide receipts for any assistance consistent with this request and to use all funds solely for the designated program purpose.

C. I agree to repay any assistance that is not used for the approved program purpose, or for which I do not provide required receipts. I understand that I may be denied future benefits until I repay such amounts, and that I will be subject to all other remedies provided under the GWL.

7. Applicant Signature \_\_\_\_\_

Date \_\_\_\_\_

8. Official Use Only:

*For Office Use Only:*

Program Name (to address requested need): \_\_\_\_\_

Satisfied program guidelines

Does not satisfy program guidelines

Safe Harbor program

Non-Safe Harbor program

Comments: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## **INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR ASSISTANCE**

1. Type of Assistance Requested: Provide the name of the type of assistance that the applicant is requesting (for example: housing assistance, funeral assistance).
2. Person Applying for Assistance: Provide the name, address, and telephone number of the person who will be signing the form. If the applicant does not have a telephone, write “none” in this space. If the Application is for burial assistance, the applicant is the deceased person. Write the words “For the benefit of” above the person’s name.
3. Applicant’s Tribal Enrollment Number.
4. Explanation of Need:  
Please explain the reason for your request. For example: “My roof is leaking and I have exhausted other program resources.” Attach additional sheets of paper if necessary. Also attach any estimates or documents you may have received that justify the expense or need.
5. Has the applicant applied for assistance with other agencies such as the Nation, the state, the federal government, their district, or their community? Check Yes or No. If the applicant checks yes, please include the type and amount of assistance received, as well reasons that additional assistance is needed. If assistance was denied please state why.
6. In section 7.A., the applicant provides his or her permission for the program agency (a department of the Nation or the district) to verify information received on the application form by contacting another agency, department or program that holds that information. In section 7.B., the applicant verifies that all information in the application form is true and correct. In section 7.C., the applicant agrees to provide receipts for any purchases under the assistance distribution. If any funds are improperly spent, or not properly supported with receipts, the applicant must repay any assistance provided.
7. Applicant “Signature” and “Date”. Applicant signs and dates the application. By signing the document the applicant authorizes the release of records by another agency, verifies that all information provided is true and correct, promises to provide receipts for any purchases under the assistance distribution, and agrees to repay assistance if any portion of the assistance is not used for a proper program purpose or if receipts are not provided. If the application is for burial assistance, the personal representative of the deceased should provide the signature on behalf of the deceased.
8. For Office Use Only: A staff person of the Nation or a district will determine whether the applicant meets or does not meet the General Welfare Law and applicable program guidelines.

**Note: The information provided on this Application is confidential, personal information. Program staff should protect this document from unnecessary disclosure, and should limit access to it within the program office.**

**Assistance that complies with the GWL is intended to qualify for tax free treatment under Internal Revenue Code Section 139E. However, neither the Nation nor a District, as applicable, can provide tax advice or guarantee tax treatment of any specific assistance payment.**



Tohono O'odham Nation  
Accounting Office

P.O. Box 837 • Sells, AZ 85634 • Telephone (520)-383-6600 • Fax (520) 383-3990

## PUBLIC SERVICE ANNOUNCEMENT

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### Calendar Year 2021

#### COVID-19 EMERGENCY ASSISTANCE For Tohono O'odham Enrolled Members

The Tohono O'odham Nation is a recipient of CARES FUNDING, (Coronavirus Aid, Relief and Economic Security Act). Funds are available to the Tohono O'odham Nation Membership for emergency assistance related to the COVID-19 pandemic.

Attached is the General Welfare Program Guidelines and the General Welfare Law Application.

Mail your application with supporting documentation to:

CARES Assistance Program      or      Email to [CRFassistance@tonation-nsn.gov](mailto:CRFassistance@tonation-nsn.gov)  
P.O. Box 837  
Sells, AZ 85634

**\*\*NOTE: Please provide supporting documentation outlined in the program guidelines, failure to submit will delay review and approval.**

The following CARES TEAM MEMBERS can be contacted for questions or a copy of the guidelines and general welfare law application, please call or email your request for a copy. We can also mail you a copy.

Email, [CRFASSISTANCE@TONATION-NSN.GOV](mailto:CRFASSISTANCE@TONATION-NSN.GOV)

Drew Stevens, (520) 383-6600 extension 2269, or (520) 993-9682

Melissa Norris, (520) 383-4300

Lacrisha Tacheene, (520) 383-6600, Extension 2248 or (520) 993-9432