



Tohono O'odham Nation Enrolled Member Emergency Financial Relief Program Application

This application is for the *Tohono O'odham Nation Enrolled Member Emergency Financial Relief Program*. All eligible members who meet the qualifications for the program will receive a \$1,000.00 financial assistance, to provide support during these challenging economic conditions due to the high costs of the economy, federal shutdown and the disruption of the Supplemental Nutrition Assistance Program (SNAP) benefits. This application is not complete without providing a copy of a member's tribal ID or certification of enrollment. Additionally, a complete application is **required** to receive the \$1,000.00 financial assistance.

Please fill in the following information: **APPLICATION DEADLINE IS NOVEMBER 30, 2025**

TRIBAL MEMBER (APPLICANT) INFORMATION:**PLEASE PRINT LEGIBLY**

NAME: FIRST: LAST: SUFFIX: MI:

MAILING ADDRESS:

CITY: STATE: ZIP:

PHONE: EMAIL ADDRESS:

TRIBAL ID NO.

SOCIAL SECURITY: DATE OF BIRTH:

By my signature below, I certify that the information provided above is, to the best of my knowledge, true and accurate. In addition, I attest that I am an enrolled Tohono O'odham member; 18 years of age by or on October 31, 2025 and am being impacted by the current economic conditions that is placing additional financial burden during these uncertain times. I hereby acknowledge that intentionally falsifying information or documentation is considered an act of fraud. Any suspicious tribal ID cards or certificate of enrollment will be reported for further investigation.

Signature: Date:

Check Distribution Selection:

- ☐ Mailing (By selecting this option, my check will be mailed to the mailing address provided above.)
☐ Pickup (By selecting this option, my check will be picked up at a distribution site.)

OFFICE USE ONLY*TON Office Verification*

TRIBAL ID NO: DATE:

APPROVED BY:

SIGNATURE:

COMMENTS:



GENERAL WELFARE EMERGENCY FINANCIAL RELIEF PROGRAM

PROGRAM DESCRIPTION AND GUIDELINES

1. Tribal Program

This Program Description and Guideline is intended to memorialize the General Welfare –Emergency Financial Relief 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 fully qualify for tax-free treatment permitted by 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 to an employee 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 current economic conditions have placed additional financial burdens on the Tohono O'odham Nation's members. With the continued rise in costs i.e. inflation of goods and services, cost of living concerns, job security and political uncertainty Nation's members are struggling to maintain financial stability and causing severe financial stress in already fragile communities.
- b. Specific Findings of Need: To provide support during these challenging economic conditions including but not limited to the financial impacts related to the fluctuations and uncertainty of the economic conditions, federal government-wide shutdown and disruption of federal assistance program i.e. SNAP benefits. The Nation is aware that Nation's members of the millions impacted living on and off the reservation are seeking limited alternative opportunities to reduce the financial burdens they are experiencing. An emergency financial relief program will help to relieve Nation's members financial instability.

4. Eligibility:

To qualify for the Emergency Financial Relief Assistance Program, the enrolled member must be:

- an enrolled Tohono O'odham Nation member;
 - 18 years of age on or before October 31, 2025
- a. Procedure:
 - Applicant must submit a completed application;
 - Proof of enrolled Tohono O'odham member i.e. copy of Tribal ID or certificate of enrollment
 - Applications must be received by November 30, 2025
(In person applications can be dropped off at Nation's Office of the Treasurer or at any distribution site. Mail in application must be post-marked by November 30, 2025)

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

- a. Funding approved by the Tohono O'odham Legislative Council has been fully exhausted;
- b. TON membership is relinquished

6. 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.

7. No Tax Advice

The Nation cannot provide individual tax advice to Members. The Nation cannot guaranty particular tax treatment. There are currently no regulations 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.

8. 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 Guidelines shall be construed as a waiver of the Nations 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.



Verlon M. Jose, Chairman

11/12/2025

Date