



Lower Sioux Indian Community in the State of Minnesota

P.O. Box 308 • 39527 Reservation Highway 1

Morton, MN 56270

Cansayapi Otunwe

April 1, 2020

To Whom it May Concern:

The Lower Sioux Indian Community in the State of Minnesota, a sovereign and federally recognized Indian tribe ("Community"), operates a General Welfare Program for its Qualified Members.

The Tribal General Welfare Exclusion Act of 2014, Section 139E (the "Act") provides that gross income does not include the value of any Indian general welfare benefit if certain requirements are satisfied.

The Community operates its General Welfare Program and Tribal Elders Benefit Program ("General Welfare Benefit Programs") in accordance with the Act, and has provided its Qualified Members certain funding under its General Welfare Program and Tribal Elders Benefit Program, including:

- COVID-19 relief assistance
- General Assistance Program (GAP) /Tribal Benefits Program (TBP)
- Tribal Elder Benefit Program (TEBP)

Pursuant to the Act, this assistance is to be excluded from a Qualified Member's gross income in calculating his/her qualification for state and federal assistance.

If you have any questions, please ask for the Community's Finance Department by calling (320) 522-0216 or by email at: mitch.farmer@lowersioux.com.

Respectfully,

Robert Larsen
President
Lower Sioux Indian Community
in the State of Minnesota