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IRS Notice: Application of the General Welfare Exclusion to Indian Tribal Government Programs That Provide Benefits to Tribal Members.

[Notice 2015-34](#) advises taxpayers that they may continue to rely on Rev. Proc. 2014-35 following passage of the Tribal General Welfare Exclusion Act of 2014 (the Act), and requests comments on interpreting certain provisions of the Act. (Under the general welfare exclusion, payments or benefits under certain governmental programs for the promotion of the general welfare are not includible in a recipient's gross income. Revenue Procedure 2014-35 provides safe harbors for applying the general welfare exclusion to Indian tribal government programs.)

Notice 2015-34 will be published in Internal Revenue Bulletin 2015-18 on May 4, 2015.

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