



Attention Puyallup Tribal Members
Important Information about your 2021 Tax Return

Please take this certificate, along with your official tax documents (e.g., W-2's, 1099s to your local participating H&R Block office to ensure your return is handled in a prompt and efficient manner by trained tax professionals. Subject to your completing and signing the consent below, the certificate also entitles you, as a member of the Puyallup Tribe of Indians, to free tax preparation at any participating H&R Block office. You will also receive Peace of Mind Extended Service Plan at no additional charge. Please note that any fee or other products and services other than tax preparation, if any, are your responsibility.

Attention H&R Block Offices:

As part of a national program, the Members of the Puyallup Tribe of Indians are entitled to this free tax preparation offer, including Peace of Mind, the fee for which is included in the price that the Tribe is paying H&R Block. The Tribe reimburses H&R Block for tax preparation and Peace of Mind at a discounted rate. Your District or Franchise will be reimbursed through a journal entry or check from CSC no later than June 1, 2022. All company amounts unpaid as of May 1, 2022 will be accrued via journal entry prior to the end of the fiscal year. The payments will occur systematically so please follow normal coupon procedures.

All Members of the Puyallup Tribe of Indians receive a per capita distribution from the Tribe. Some of these payments may be made through one of their nontaxable General Welfare programs, which are designed to comply with the General Welfare Exclusion (GWE). While these payments will NOT be reported as taxable income, Members are required to retain their receipts or other acceptable documentation to substantiate compliance and ensure payments were used for a permitted GWE purpose. We have encouraged Members to discuss these rules and their specific tax situation with tax preparers. More information on General Welfare Exclusion can be found under IRC Code 139E and the Tribe's General Welfare Ordinance Section 1.16. Tribal members will not receive a Form 1099 MISC for any non taxable payments provided under a Tribal General Welfare program. Payments made that do not satisfy the GWE will be reported as taxable and applicable withholding are summarized on a 1099 MISC. The amount from Box 3 should be recorded as "Miscellaneous Income" on line 21 with the following description: Puyallup Tribal Distribution. The withholding amount should be entered on page 2 of 1040.

In addition to the per capita distribution, the minor children (under age 18) Members of the Puyallup Tribe of Indians also receive payments to their trusts. All payments to the trust are tax deferred as is the interest earned from the trust. Those under 18 will not receive a Form 1099 MISC until a distribution is made from the trust. A Form 1099 will only be issued to those who reached age 18 and received a distribution from their Minors Trust.

The Tribe cannot provide tax advice nor can it guarantee tax treatment. By their nature, taxes may depend on each member's individual facts and circumstances. The Tribe has designed certain programs to comply with GWE, but the IRS has not issued regulations under GWE yet. The Tribe has and will continue to monitor the guidance in this area and reserves the right to make changes to its GWE programs, procedures, and reporting practices to maintain consistency with the GWE rules. However, it is important for all members to retain records to substantiate that all GWE amounts were spent on qualifying GWE purposes.

(If you have any questions regarding this program or the preparation of the tax return, please contact the Fife, WA, Tax Office at (253) 926-0471. A Trained Tribe Tax Professional can assist you.)

H&R BLOCK IS OFFERING A SPECIAL DISCOUNT
TO PUYALLUP TRIBE MEMBERS.

FREE

¹ TAX PREPARATION

EXPIRES December 31, 2022
CODE: 55577

*Void if sold, purchased or transferred, and where prohibited. Valid only at participating U.S. offices. Coupon must be presented prior to completion of initial tax office interview and may not be combined with any other offer, or special promotion or pricing program. Discount valid only for tax prep fees for an original 2021 personal income tax return for members of sponsoring organization listed above. current tax year W-2 or other proof acceptable to H&R Block of current employment from sponsoring company listed above (or its participating subsidiaries) must be presented to be eligible for discount. Expires: December 31, 2022.



Free Second Look[®] Review²
We find money others miss.

²At participating offices. Fees apply if you have us file a corrected or amended return. Results may vary. All tax situations are different. The IRS allows taxpayers to amend returns from the previous three tax years to claim additional refunds to which they are entitled. Applies to individual tax returns only. Expires 4/30/2022.



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