



# TaxNewsFlash

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## Proposed regulations: Exclusion from gross income under section 139E of Tribal general welfare benefits

The U.S. Treasury Department and IRS today released [proposed regulations](#) (REG-106851-21) regarding the requirements for benefits that an Indian Tribal government program provides to qualify as Tribal general welfare benefits eligible for exclusion from gross income under section 139E.

The proposed regulations are proposed to apply to tax years of Tribal program participants that begin on or after the date the regulations are finalized.

Comments on the proposed regulations, as well as requests to speak and outlines for topics to be discussed at the public hearing (scheduled for January 13, 2025, at 10:00 AM ET), are due by the date that is 90 days after the date the proposed regulations are published in the Federal Register (which is scheduled to be September 17, 2024). If no outlines are received by that date, the public hearing will be cancelled.

Read a related IRS release—[IR-2024-237](#) (September 13, 2024)

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