Snoqualmie Indian Tribe
TCR Eligible Expenses

TCR Expenses

To be eligible as a General Welfare Eligible Expense for tax exemption, the TCR request must address one or more of the following:

1) Supplies and equipment used for camping.
2) Hunting, Fishing, and Gathering: License, passes, excursions, charters, gun safes, vehicles, and equipment needed and not listed in the ineligible category.
3) Annual passes for National Parks or State Parks.
4) Park entry fees, tent or RV site fees, or campground fees and memberships.
5) Supplies for traditional cultural activities including but not limited to beading, leather work, carving, drum making, food processing and preservation, gardening, smokers and BBQs, camping, and archery.
6) Snoqualmie Tribal Flag for home display or use at an event/gathering.
7) Items or activities that promote health, wellness, and education include but are not limited to sports clinics, classes, camps, lessons, gym memberships, single day or multiple day recreation passes/tickets associated with a class or education opportunity (i.e. ski passes, museums, learning centers, excursions, or charters).
8) Workout supplies, equipment, and classes, including but not limited to:
   (a) Fitbit and similar activity tracking equipment; and
   (b) Workout subscriptions.
9) Garden supplies to promote traditional plants and wellness.
10) Weather-appropriate clothing for outdoor activities and fitness.
11) Baby gear that promotes recreation in a healthy and safe way including but not limited to car seats, pack 'n' plays, outdoor play gates, strollers, travel gear, wagons, etc.
12) Repairs to non-primary vehicles used for culturally traditional recreational activities of fishing and hunting (e.g., fishing boats, ATVs, or 4x4s); down payment or full purchase of a camper, RV, fifth wheel, ATV, UTV, 4x4, or fishing boat, provided the documentation is in the Tribal Member's name. Benefits between two adult members cannot be combined.
13) Recreational equipment not listed will be assessed on a case-by-case basis at the discretion of the Department and if it does not clearly support a culturally traditional recreational activity it may be denied or deemed taxable.
14) Travel expenses (limited to airfare, gas, train, ferry, tolls, rental cars, hotel cost) for enrolled Members to attend official Tribal Membership Meetings, provided they are eligible to attend the designated meeting. The age to attend a meeting is at the discretion of the Snoqualmie Tribal Council and is subject to change. Members should review Tribal Council official mailers to verify eligibility of Enrolled Minors to attend meetings. An Enrolled Minor is eligible to have individual expenses only covered (i.e., airfare or train ticket). Joint expenses such as gas, car rental fees, or toll costs must be submitted under the enrolled Adult and these expenses are only available via reimbursement. The booking cannot be considered lavish or excessive or will be considered taxable (i.e., first class flights or luxury car rentals).
15) Travel expenses (limited to airfare, gas, train, ferry, tolls, rental cars, hotel rental) are incurred to attend Snoqualmie Tribal gatherings and events that allow adult Tribal Members and their enrolled Tribal Minors to participate in traditional practices and to exercise tribal culture. These expenses are only available for reimbursement and do not cover the travel costs of non-Tribal spouses/partners/guardians/caregivers or non-Snoqualmie minor child(ren). The booking cannot be considered lavish or excessive or will be considered taxable (i.e., first class flights or luxury car rentals).

16) Traditional Gifting Expenses: Applicants can buy multiple of the same or similar item under the circumstances of traditional gifting for a ceremony, celebration of life, or another similar cultural event.
17) Traditional Ceremonies: expenses associated with hosting a traditional ceremony including venue, catering, supplies for gifting, and regalia can be submitted by an applicant for whom the ceremony is for or by the person hosting the ceremony/event. Receipts/invoices/contracts must be in the name of the applicant. Expenses are payable by reimbursement only.
18) Summer/-School Break Recreational Camps for minors as a means of childcare.

NON-GENERAL WELFARE TCR EXPENSES

The following categories of items are considered Eligible Expenses for the TCR Program.
However, these items may be considered taxable by the IRS and the Tribe will issue a 1099-MISC to the recipient:

1. AVTs/UTVs/Dirt Bikes equipment, repairs, purchases for recreation
2. Boating repairs, equipment for recreation
3. Paddleboards, snowboards, E-Bikes, E-Scooters
4. Crafting for recreation-scrapbooking, sewing, etc.
5. Apple Watches. Garmin Watches
6. Recreation/tourist activities and tours-snorkeling, city tours, ziplines etc.
7. Athletic gear for everyday use, not enrolled in class or lesson
8. Sporting events, concert tickets, amusement parks, art shows, IFLY, etc.
9. Child play items-scooters, skateboards, trampolines, swimming pools, sleds, swing sets, go carts, etc.
10. Ski/Snowboard memberships,
11. Tragers, Home BBQs, and home fire pits
12. Any items that are considered lavish and excessive

NON-ELIGIBLE TCR EXPENSE

The following categories of items are not considered under the TCR program as eligible expenses:

1. Toys, storage supplies except for crafting, or furniture.
2. Souvenirs and cameras (unless used for hunting);
3. Drones and 3D printers, not used for cultural purposes.
4. Headphones
5. Alcohol, tobacco, food, hygiene items, diapers, wipes, baby food, formulas, or beverages.
6. Street legal vehicle repairs.
7. RVs/motor home monthly payments or tabs.
8. Firearms, ammunition, and/or supplies and equipment for firearms.
9. Gun range dues, fees, permits.
10. Loan payments for boats, ATVs, 4X4, or other types of transportation.
11. Outstanding financial obligations, including debt, late fees, or unpaid balances on purchases or loans.
12. Memberships dues for outfitters such as REI, Cabela's, or similar stores.
13. Daily use items that will not be used towards specific TCR activities