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From: [REDACTED]

Sent: Monday, January 30, 2017 2:49:16 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: Tribal Settlement Distributions / 1099 Issuance issue

You asked whether certain payments to tribal members, made out of a settlement of litigation between the government and certain tribes related to a contract dispute, are taxable. Based on the information provided and a review of the applicable law, we do not believe there is any legal basis to exclude the payments from the tribal members' income. We will follow up this email with a memorandum with a fuller discussion of the relevant law and analysis.

Let me know if you have any additional questions.

Thanks,