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Notice 2016-65: Tax treatment of per capita payments to Indian tribal members

The IRS today released an advance version of Notice 2016-65 that provides the federal tax treatment of per capita payments to members of Indian tribes received from proceeds of certain settlements of tribal trust cases between the U.S. government and the Indian tribes.

[Notice 2016-65](#) [PDF 19 KB] includes a list of settlement agreements in an appendix.

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