

Penobscot Nation COVID-19 Emergency Economic Support Payment Application and Dependent Citizen Form Guidelines

The Penobscot Nation received Coronavirus Relief Funds from the federal government pursuant to Public Law 116-136 to help respond to the COVID-19 public health emergency. A portion of these funds can be used to provide emergency economic support payments to Nation citizens to cover *necessary expenditures* that have been incurred by an individual *due to* the public health emergency with respect to the Coronavirus Disease 2019 (“COVID-19”). Only costs that are a direct result of the COVID-19 health emergency and are reasonably necessary to respond to or mitigate the COVID-19 disease are allowable expenditures that federal funds can cover. The federal government requires that any economic support assistance be based on an individualized assessment of a person’s need and cannot be distributed on a per capita basis without an assessment of an individual’s need. At this time, federal law only allows the Penobscot Nation to consider costs that have been incurred due to the COVID-19 public health emergency between March 1, 2020 and December 30, 2020. Any emergency economic support payments provided by the Penobscot Nation must be used for the COVID-19 related costs specifically described in this application or approved by the Nation as being a valid COVID-19-related expenditure.

The Penobscot Nation leadership has set aside a portion of its Coronavirus Relief Funds to allow for emergency economic support payments of up to **\$1,000 per Penobscot Nation citizen who is 18 years of age or older**. Applicants who are the primary caregivers and legal guardians of Nation citizens under the age of 18 may apply for **additional economic support of up to \$1,000 per Nation citizen** living within the household by completing the Penobscot Nation Dependent Citizen Form. For example, an applicant who is a Nation citizen and has two children who are also Nation citizens, and for which the applicant is the legal guardian and primary caregiver, may apply for up to \$3,000 in emergency economic support payments. Non-Penobscot Nation citizens who are the legal guardian and primary caregiver for any Nation citizen under the age of 18 years old may seek economic support of up to \$1,000 per Nation youth citizen living within the household by completing Penobscot Nation Dependent Citizen Form.

Interested persons must complete this application form. Applications must be received by October 1, 2020, and the Nation will only consider allowable costs incurred between March 1, 2020 and September 30, 2020. Applications received after October 1, 2020 will not be considered. Applications will be reviewed and processed in the order in which they are received. Incomplete applications will not be considered, but a Nation representative will contact the applicant in order to make a good faith effort to complete any missing or inaccurate information.

Congress directed that the U.S. Treasury Department’s Office of Inspector General conduct oversight, investigations and audit of COVID-19 relief funds to protect against waste, fraud and abuse. To assist the Penobscot Nation in complying with any investigation or audit, applicants are required to keep copies of receipts or other documentation that verifies their COVID-19 related expenditures contained in their applications and for which the Penobscot Nation provides emergency economic support payments to cover. The Inspector General requires documentation and records to be kept for five years.

Emergency economic support payments may be taxable by the U.S. Internal Revenue Service.