



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 10040]

RIN 1545-BQ95

#### Tribal General Welfare Benefits; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final rule; correction.

**SUMMARY:** This document contains corrections to TD 10040, which was published in the **Federal Register** on Tuesday, December 16, 2025. TD 10040 contains final regulations regarding the exclusion from gross income of certain Tribal general welfare benefits.

**DATES:** The corrections are effective [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]. For the applicability dates of the final regulations see § 1.139E-1(h).

**FOR FURTHER INFORMATION CONTACT:** Jonathan A. Dunlap at (202) 317-4718 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 10040) that are the subject of these corrections are under sections 139E, 7872, and 7805(a) of the Internal Revenue Code.

##### Correction of Publication

Accordingly, FR Doc. 2025-22873 (TD 10040), appearing on page 58378 in the **Federal Register** on Tuesday, December 16, 2025, is corrected as follows:

1. On page 58378, in the first column, in the **DATES** section, the Applicability date paragraph is corrected to read “*Applicability date*: For dates of applicability see § 1.139E–1(h).”

2. On page 58394, in the second column, in the second full paragraph, the twelfth line up from the bottom of the paragraph is corrected to read “training and education for internal”.

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