



ITG News



Keeping First Nations Informed

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Great Plains Edition

Message from the Director

All of us share a common concern for the current world economy, whether as individuals or government officials. The rising unemployment rates, declining stock markets, job layoffs, tight credit markets, and business failures, are issues that are affecting every government in the world, and certainly tribal governments are not immune from these problems.

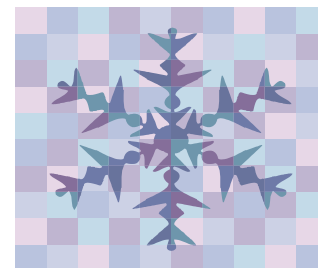
Tribes face an immediate impact from a number of sources, including decreased business for tribal enterprises, decreased capital to expand existing enterprises or start new ones, decreased availability of grants, and a lack of additional federal resources needed for basic tribal programs or infrastructure.

In order to mitigate the impact of the current economic decline, all levels of government must work together, and ITG is committed to working with tribes to minimize any federal tax problems during this period. Our approach will be based on data, and we will use it to quickly determine trends and problems before they might become significant.

We will be renewing and expanding our outreach efforts. This will include regional seminars to assist tribal employees in staying current on tribal employment tax issues. We will also seek to identify tribes that have incurred significant penalties for failure-to-deposit withholding taxes and social security for their employees. While this has been a historic problem for some tribes, the current economic situation will likely create additional pressures in this area. Our objective is to proactively identify problems, assist tribes in determining remedies, and reduce unnecessary interest and penalty assessments that redirect tribal revenue from program areas.

I welcome your ideas on other tax-related steps we might take to assist tribes through this challenging economic period. As always, I can be contacted at christie.jacobs@irs.gov, or by telephone at 202-283-9800.

Christie Jacobs



..we want to proactively identify problems, and help tribes determine remedies...

IN THIS ISSUE

Message from the Director	1
Customer Satisfaction Survey Results Published	2/3
ITG Releases Revised Gaming Publication	4
Retirement of BSA Magnetic Media Filing	4
Surveillance and Title 31	5
Before You File Forms 1099 and W-2G	6
Social Security's Business Services Online	6
FIRE	7
Year End Reconciliation Process	8
Do The Right Thing in Tough Times	9
Tax News For You	10
Tax Calendar for the 1st Quarter 2009	11/12



Customer Satisfaction Survey Results Published

The Office of Indian Tribal Governments recently completed its sixth annual customer survey. The survey gave us feedback from our customers that allows us to measure customer satisfaction with our products and services and determine areas where we need to effect operational changes.

We want to thank everyone who participated. We received 197 responses, which was the highest total of any survey. We are pleased that the overall level of satisfaction has remained steady, although it decreased slightly from 77% to 76%. There were a number of issues surfaced where we are undertaking actions to address concerns raised in the survey. This includes, but is not limited to:

- Utilize the regional Consultation Listening meetings (four per year are scheduled in differing BIA regions) to explore concerns about horizontal equity
- Continue to implement innovative alternative approaches for delivering products/services to tribes located in Alaska and the Navajo Chapters
- Seek opportunities to do annual outreach/education seminars on Employment Tax issues on a regional basis
- Further studying the causes of dissatisfaction in the Pacific Northwest
- Monitoring work processes to improve responsiveness to tribal inquiries by ITG staff

This is the second survey where we have asked specific questions in regard to Compliance Checks and Examination interactions with ITG. Since examinations represent a significant percentage of the work done by ITG, we will focus extra efforts in regard to that specific feedback. One area where we will seek to affect remedies is in the area of “timely actions”. This was an overall concern by tribes, and the most significant concern in regard to examinations.

One of the outcomes of the 2007 survey was the initiation of significant outreach/education efforts for the Navajo Chapters, in conjunction with the Navajo Nation. This was a direct response to dissatisfaction in that area. ITG organized and conducted major payroll and information reporting educational seminars for tribal employees, modeled on the success of similar efforts in Alaska in 2007 which were repeated in 2008. The survey shows the positive results of these efforts. The customers in the Navajo Chapters showed a marked increase in customer satisfaction, with the rate increasing from 50% to 64%. The Alaska tribes increased from 75% to 82%, and are now more satisfied than the rest of the United States. ITG will seek to apply best practices used in Alaska in a focused effort to better assist the Navajo Chapters.

In addition to the overall measures, we also looked at satisfaction by geographic area and by common themes within the survey. The table on the following page shows that analysis, and compares the responses this year with the survey responses from the prior year.

A more complete report on the survey is posted to our web site at www.irs.gov/tribes. We look forward to input at the ongoing Consultation Listening meetings to further assist in determining improvement opportunities. Future issues of ITG News will detail operational changes that we effect in response to the survey feedback.

To add your name or e-mail address to our mailing list, please contact us via e-mail at Carole.M.Oller@irs.gov or call Carole Oller at (605) 787-5650



Customer Satisfaction Survey Scores - by ITG Area

Eastern		North Central		Southwest		Western		Pacific Northwest		Alaska		Navajo Chapters	
2007	2008	2007	2008	2007	2008	2007	2008	2007	2008	2007	2008	2007	2008

Burden/ Delivery of Information

Satisfied	85%	80%	71%	83%	80%	79%	83%	84%	55%	58%	71%	68%	46%	60%
Neutral	11%	16%	16%	13%	14%	10%	10%	11%	40%	27%	19%	21%	21%	18%
Dissatisfied	4%	4%	13%	4%	6%	10%	7%	6%	5%	15%	10%	11%	33%	21%

Collaborate

Satisfied	72%	60%	65%	70%	79%	63%	68%	79%	39%	39%	62%	63%	45%	52%
Neutral	24%	26%	24%	27%	12%	28%	18%	12%	48%	48%	29%	24%	31%	20%
Dissatisfied	4%	14%	11%	3%	9%	10%	14%	8%	12%	13%	8%	13%	24%	28%

Recognition

Satisfied	84%	78%	70%	90%	72%	63%	77%	75%	50%	48%	69%	70%	51%	59%
Neutral	14%	12%	23%	5%	28%	24%	13%	20%	36%	33%	24%	19%	39%	25%
Dissatisfied	2%	10%	7%	5%	0%	13%	9%	5%	14%	18%	7%	11%	11%	16%

Protocol/ Horizontal Equity

Satisfied	82%	74%	90%	87%	75%	78%	83%	83%	57%	54%	72%	75%	60%	70%
Neutral	14%	24%	9%	6%	20%	19%	12%	15%	31%	38%	23%	20%	31%	22%
Dissatisfied	5%	2%	1%	7%	5%	3%	5%	2%	12%	8%	5%	5%	9%	8%

Accuracy/ Timeliness/ Honesty

Satisfied	69%	64%	65%	69%	60%	55%	74%	70%	47%	28%	61%	59%	45%	55%
Neutral	25%	27%	27%	28%	37%	30%	10%	22%	41%	55%	32%	31%	31%	27%
Dissatisfied	6%	9%	8%	3%	3%	16%	16%	8%	13%	17%	8%	10%	24%	18%

Overall Satisfaction

Satisfied	90%	77%	76%	76%	75%	83%	86%	88%	56%	44%	75%	82%	50%	64%
Neutral	10%	18%	12%	24%	25%	8%	5%	6%	33%	31%	23%	13%	36%	29%
Dissatisfied	0%	5%	12%	0%	0%	8%	8%	6%	11%	25%	2%	4%	14%	7%

Compliance Action - Overall Satisfaction

Satisfied	67%	52%	80%	79%	100%	75%	78%	79%	43%	58%	70%	86%	67%	84%
Neutral	17%	14%	7%	11%	0%	25%	9%	16%	33%	26%	22%	14%	0%	9%
Dissatisfied	17%	33%	13%	11%	0%	0%	13%	5%	24%	16%	7%	0%	33%	7%

Compliance Action - Initial Meeting

Satisfied	78%	79%	95%	83%	94%	81%	90%	95%	71%	88%	87%	100%	87%	90%
Neutral	10%	18%	3%	17%	6%	6%	1%	5%	25%	8%	12%	0%	12%	10%
Dissatisfied	13%	4%	3%	0%	0%	13%	8%	0%	4%	4%	0%	0%	0%	0%

Compliance Action - Subsequent Interactions

Satisfied	74%	67%	70%	88%	100%	75%	84%	94%	56%	35%	89%	100%	60%	91%
Neutral	17%	22%	13%	6%	0%	17%	4%	6%	36%	55%	11%	0%	0%	7%
Dissatisfied	9%	11%	17%	6%	0%	8%	13%	0%	8%	10%	0%	0%	40%	2%

Compliance Action - Final Resolution

Satisfied	68%	87%	67%	67%	78%	50%	92%	87%	43%	67%	71%	100%	50%	72%
Neutral	12%	7%	25%	27%	11%	42%	8%	10%	43%	33%	19%	0%	0%	18%
Dissatisfied	20%	7%	8%	7%	11%	8%	0%	3%	14%	0%	10%	0%	50%	10%



ITG Releases Revised Gaming Publication

The office of Indian Tribal Governments has updated [Publication 3908, *Gaming Tax Law and Bank Secrecy Act Issues for Indian Tribal Governments*](#). The new release contains the notation "Revised 8-2008", and is available in quantity from the IRS Forms Distribution Center.

The revised publication contains updated withholding information, clarifies the Federal Unemployment Tax rules for tribal entities, adds content on information reporting to vendors, explains rules relating to foreign patrons and vendors, and clarifies federal tax deposit rules.

In addition to ordering hard copies, an on-line version can be accessed and downloaded from the ITG web site at www.irs.gov/tribes.

Tax Tools for Tribes

You can order our comprehensive reference CD-ROM containing Publication 4268 (Employment Tax Guide for Tribes), Publication 3908 (Gaming Tax Law for Indian Tribal Government), Publication 15 (Employer's Tax Guide), Publication 15-A (Employer's Supplemental Tax Guide), ITG News issuance for your area for the last 8 quarters, a "primer" for federal tax issues affecting individual Native Americans, and a guide on "Helpful Hints to Avoid Penalties".

E-Mail us at ITG.TaxTools@irs.gov and provide your mailing address and the number of CD-ROM copies you would like to receive.

Reminder—Retirement of BSA Magnetic Media Filing

It is critical that current magnetic media filers transition to the BSA E-Filing System as soon as possible. Any magnetic media submissions received after the December 31, 2008 deadline will be considered an indicator of non-compliance. CTR data on magnetic media that is post-marked before December 31, 2008 but received after January 1, 2009, will be processed but, due to a new security policy, not acknowledged via magnetic media. This deadline cannot be extended.

In keeping with its efforts to make Bank Secrecy Act (BSA) filing requirements more secure, efficient, and effective, the Financial Crimes Enforcement Network (FinCEN) announced in July its intention to retire the BSA Magnetic Media Filing Program. Current Magnetic Media filers must transition to BSA Electronic Filing (E-Filing) no later than December 31, 2008.

BSA E-Filing is more secure, cost-efficient, and user-friendly. BSA E-Filing is a web-based system that is user-ID and password protected and does not require storage media. It supports the filing of both single and multiple BSA reports and uses the same file format as the Magnetic Media Program. As there are no tapes or diskettes to mail, BSA E-Filing may be able to reduce reporting costs. Reporting casinos will also see a decrease in the time it takes to file a wide range of BSA forms and will obtain a more rapid receipt of acknowledgements.

Filers may access details on registration and see an overview of BSA E-Filing at <http://bsaefiling.fincen.tras.gov> or may contact the BSA E-Filing Help Desk at 1-888-827-2778 (option 6).



Surveillance and Title 31

After presenting the issue of Bank Secrecy Act (BSA) Audit issues at the NIGC Conference in Billings, MT in October, I decided to include an article on this topic. This article is not intended to identify which program/system is best, but will discuss how it can be of importance with the Casino's Title 31 program under Suspicious Activity Reporting by Casinos.

One of the best tools that a Casino has is their surveillance department and program. It is the eyes of the Casino and when utilized to it's fullest, a guardian in protecting the Casino and Tribal assets. There are numerous systems/programs out there and the one that is chosen should meet the requirements for the property where it will be used. When using this system/program the department should be sure to include it in the Casino's BSA Title 31 program as it is an invaluable tool in identifying person(s) that are trying to avoid the BSA filing requirements.

When patrons come into the Casino they know or should be aware that they are being monitored while there. Whether it is the patron or Casino staff they will be under surveillance once they enter until the time they leave. When Casino management offers a Title 31 presentation, the Casino should take steps to ensure that all departments are included. Especially security and surveillance departments.

The surveillance department should work in connection with the Casino floor and other restricted areas in checking for inappropriate or suspicious activities. This becomes paramount when there is suspicious activity on the casino floor that needs to be addressed and persons identified. The surveillance department, through the use of surveillance systems in place, can be on the lookout for patrons that are structuring gaming activities, money laundering, getting others to report jackpots, not withstanding criminal activities such as the use of slot devices. The department can track suspicious parties throughout the Casino including the outside areas, where there is surveillance coverage to identify individuals, their vehicle and license plate numbers, or other related parties to suspicious activities. This information can be reported on the Suspicious Activity Report (FinCEN Form 102) with the attached recordings as back-up information. Floor personnel who believe that there is a suspicious activity should be able to notify the surveillance department (within their Casino policies and procedures) in an attempt to identify the party or parties involved in the suspicious activity that they are engaged.

The surveillance department is the eyes of the Casino and it does not discriminate. This department has a very dedicated staff that keeps tabs on the casino gaming floor and other vital and restricted areas. For the Casino staff and management: use this tool (within your policies and procedures). Surveillance staff: become involved with the Title 31 program at your Casino property and learn what the requirements are for Title 31 programs so that you know why you are being asked or requested to track a certain type of activity. If the Casino has a Title 31 compliance officer, be sure to have the surveillance department included in the compliance program and the same for the surveillance department to have a compliance program to compliment the Casino's. While some surveillance departments are under the guidance of the Casino and some under the Tribe's gaming commission, they should be included in the overall T-31 Program especially Suspicious Activities.

When the Casino management staff and the surveillance staff work together for a common goal, they can protect the Casino's valuable assets!



Before You File Forms 1099 and W-2G

Have you ever had to resolve any TIN/name mismatch notice problems? Do you know what is required in order to avoid mismatch penalties in the future? Although information return filing and mismatch penalties have been topics of discussion in this newsletter several times, here is one more **pre-filing** tip that you can plan now which may help you avoid problems in the future...

Check your 1099/W-2G data before you file those returns. Run a report with a "sort" by social security number (or TIN) to look for numbers that have more than one name associated with them. Then, run those reports again with a "sort" by name—do you have any names on that list that have more than one TIN? Is there a difference in TIN that could be attributed to an input error or a transposed number? Are there any transactions with no TIN, or an obviously improper TIN?

When discrepancies are identified from these reports, you now have time to resolve those differences **before** the information returns are due. Double-check the information obtained from the customer at the time of the transaction—do you have copies of documents in your files that can resolve the difference? Can you contact the customer to request a confirmation of the proper information?

Along with proper identification procedures at the time of the transaction and proper follow-up procedures when you've been notified by IRS of a potential mismatch, attempting to resolve a problem before filing can help you establish a reasonable basis for waiver of a mismatch penalty...and perhaps reduce or even eliminate the notices altogether!

Social Security's Business Services Online

Social Security Administration has a suite of Internet services for businesses and employers who exchange information with the Social Security Administration. You can access Business Services Online (BSO) by pointing your browser to www.socialsecurity.gov/bsowelcome.htm. You can also access BSO from the Employer Reporting Instructions & Information home page at www.socialsecurity.gov/employer.

Here are a few of the services available to you if you register:

Submit a Wage File

Service that allows you to upload Electronic Filing (EF) formatted data files. You may also upload a test file, resubmission data file, or reconciliation file.

W-2 Online/W-2c Online

Service that allows you to create up to 20 Forms W-2 or 5 Forms W-2c manually per session. You may print the Forms W-2 or W-2c prior to submitting the wage data to SSA. The data file can be saved to your computer.

View Submission Status/Errors/Notice Information

Service that allows you to view the status of your submissions, submission errors and notices.

Social Security Number Verification Service

Service that allows you to verify the SSNs of your employer's employees.



FIRE...Filing Information Returns Electronically

If you file **250 or more Information Returns for any calendar year**, the IRS requires that they be filed electronically. Even if you file fewer than 250 returns, you are encouraged to sign up and file electronically.

It is time to stop using the antiquated paper returns and start filing your Information Returns electronically now. Information Returns are filed electronically using software that can produce the file in the proper format as required by [Publication 1220](#) via the **FIRE (Filing Information Returns Electronically)** system at **<http://fire.irs.gov>**. The FIRE System is conveniently available 24 hours a day, 7 days a week.

The following information returns can be filed electronically: **Forms 1042-S, 1098, 1099, 5498, 8027, and W-2G.**

Participants are required to submit [Form 4419, Application for Filing Information Returns Electronically](#), to request authorization to file Information Returns with the Internal Revenue Service (IRS)/Enterprise Computing Center (ECC). Once approved, a five-character alpha/numeric Transmitter Control Code (TCC) will be assigned. New users should submit Form 4419 to IRS/ECC at least 30 days before the due date of the returns for current year processing. Fax your completed Form 4419 to (877-477-0572) or mail to:

Internal Revenue Service
Enterprise Computing Center—MTB (ECC-MTB)
Information Reporting Program
230 Murall Drive
Kearneysville, WV 25430



BENEFITS OF FILING ELECTRONICALLY

- **It's Paperless**
- **It's Secure...**supports SSL-128 bit encryption
- **It's Easy to Use...**there is better customer service due to online availability of transmitter files
- **It's Efficient...**email notification of file status within 1 to 2 business days on most forms
- **It's Fast...**compressed files with PKZIP or WINZIP reduce transmission time by up to 95%
- **It's Flexible...**due dates are extended for electronically filed forms 1098, 1099, 8027 and W-2G from February 28 to March 31 each year.

For more information about the FIRE system and how to use it, download [Publication 3609, File Information Returns Electronically](#), from the IRS Website or call your Indian Tribal Specialist for a copy. Filers may also contact the IRS/ECC toll free at 1-866-455-7438 extension 3 for customer service questions.

Want to Avoid Penalties?

Are you incurring penalties? Do you want to eliminate penalties in the future?
ITG has a "Helpful Hints to Avoid Penalties" job aid that can assist you.
It's available by ordering our "Tax Tools for Tribes" CD-Rom via e-mail
at ITG.TaxTools@irs.gov.



Year End Reconciliation Process

Did you know, as the Social Security Administration (SSA) processes employer wage reports, it maintains a record of total Social Security and Medicare wages and tips processed for each employer? Did you know these totals are then compared with the totals for Internal Revenue Service (IRS) employment tax records filed by the employer with IRS on Form 941 returns? Guess what... employers whose reports to IRS and SSA do not balance are contacted for an explanation of the discrepancy and asked for additional wage evidence. Another fact that should not come as a surprise to you... failure to resolve these discrepancies may result in IRS assessment of penalties for filing incorrect reports.

Now that you know the SSA and IRS balance these reports, why not beat them to the punch. Save yourself from that dreaded letter. You should balance or reconcile your Form 941 reports to your Form W-3 for the year. This will help you identify and resolve errors in your records which could lead to the filing of erroneous reports. You should balance cumulative quarterly Forms 941 for the tax year to the Form W-2/W-3 information in your records at the end of the tax year.

Items	W-2/W-3 Box #	941 Line #
Compensation/Wages	Box 1	Line 2
Federal Income Tax Withheld	Box 2	Line 3
Social Security Wages	Box 3	Line 5a Column 1
Social Security Tips	Box 7	Line 5b Column 1
Social Security Tax	Box 4	Line 5a + 5b Column 2 divided by 2
Comparison computation		
Medicare Wages	Box 5	Line 5c Column 1
Medicare Tax	Box 6	Line 5c Column 2 divided by 2
Comparison computation		

Compare the amounts you reported to SSA on Forms W-2 to the sum of the amounts you reported to IRS on Forms 941 for the tax year. The amounts shown in the table on the left, should match on the SSA and IRS reports. If these amounts do not match, recheck records and identify necessary adjustments.

After identifying any over or under reporting of income or wages, adjust any overpayment or underpayment of taxes on the Form 941-X, *Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund*. For example, a 2008 reporting error discovered during February 2009 would be an adjustment on Form 941-X. Form 941-X is a standalone form and must be filed separately from Form 941.

ITG Area Contacts

Great Plains Area

Illinois, Iowa, Kansas, Missouri, Montana, Nebraska, North Dakota, South Dakota, Wyoming

Serina Halverson, Manager
Omaha, NE
402-361-0286
serina.m.halverson@irs.gov

Carole Oller, Specialist
Rapid City, SD
605-787-5650
carole.m.oller@irs.gov

Kim Wind, Specialist
Rapid City, SD
605-341-8749 ext. 237
kim.s.wind@irs.gov

Jeff Clairmont, Specialist
Kalispell, MT
406-752-6149 ext. 24
jeff.r.clairmont@irs.gov

Stan Wiatros, Specialist
St. Paul, MN
651-312-7732
stanley.j.wiatros@irs.gov



Do the Right Thing Even When Times are Tough!

Many tribes and businesses may be feeling the financial crunch these days and be tempted to use money they deduct for taxes and retirement plan contributions from their employees' wages. However, failing to remit **payroll taxes** and **retirement plan contributions** in a timely manner is not only a violation of an employer's legal obligation, it can also subject you to heavy penalties.

Remember that when you deduct income and Social Security taxes from your employees' wages, the money is not yours to use, even for a short period of time. You must remit the deducted amounts, along with your portion of payroll taxes, by your next scheduled Federal Tax Deposit deadline. There are **deposit penalties** for making late deposits and for not depositing the proper amount. Additionally, there are penalties for failing to file returns and pay taxes when due, for filing false returns, and for submitting bad checks. The rate of these penalties increase with every passing day until deposits are made. Interest is also charged on the total unpaid tax and the penalty. These penalties and interest can add up quickly and lead to even bigger financial troubles for tribes and businesses.

If you maintain a retirement plan and allow your employees to make elective deferrals, you cannot use any money deducted for contributions to pay other business expenses. Instead, employers have **fiduciary obligations** under the Employee Retirement Income Security Act of 1974 (ERISA) to deposit the deducted amounts as soon as those amounts can be segregated from their own general assets, but no later than the 15th business day of the month immediately after the month in which they withheld the contributions. Under a proposed rule from the Department of Labor, plans with fewer than 100 participants are treated as meeting this deposit rule if such contributions are transferred to the plan within seven business days from the date those amounts would otherwise have been payable to the employee in cash.

Instead of using money that is not yours, explore other options. For example, reduce your overhead or borrow money to meet your business expenses. In the long run, these other options will be less costly!

Self-Assess Your Federal Tax Compliance Risks

Tribal entities can now self-assess their federal tax compliance and work with ITG to address any problems they uncover. Entities electing to participate receive a fillable template from ITG, and are provided with the name of a local ITG Specialist who will serve as their resource during the process.

Information on the program, as well as an on-line request form, is available through the "Self Assess Tribal Tax Compliance" link on the right-hand of the ITG web site landing page at www.irs.gov/tribes, or you can make an inquiry about the program via e-mail to tege.itg.tefac@irs.gov

Reporting Abuses/Schemes

We continue to work with tribes and tribal officials to address financial abuses and schemes being promoted in Indian country. Working together can help ensure the integrity of tribal finances, and eliminate the threats posed by individuals with schemes that appear "too good to be true" and often are.

If you are aware of financial impropriety, or of a promoter advocating a scheme that appears highly suspect, you can contact the ITG Abuse Detection and Prevention Team at (716) 686-4860, or via e-mail at tege.itg.schemes@irs.gov



Tax News For You!

Individual Tribal Member Information

Free Tax Return Preparation for You by Volunteers

Puzzled by the tax law or which credits and deductions to take? Need assistance with your tax return? You may want to visit a volunteer site. The IRS **Volunteer Income Tax Assistance Program** or the **Tax Counseling for the Elderly Program** offer free tax help if you qualify.

Trained community volunteers can help you with special credits, such as Earned Income Tax Credit, Child Tax Credit, and Credit for the Elderly for which you may qualify. In addition to free tax return preparation assistance, most sites also offer free electronic filing (e-filing). Individuals taking advantage of the e-file program will receive their refunds in half the time compared to returns filed on paper--even faster if you have your refund deposited directly into your bank account.

The VITA Program offers free tax help to low- to moderate-income (generally, \$42,000 and below) people who cannot prepare their own tax returns. This year, the Internal Revenue Service awarded almost \$8 million in matching grants to support its VITA program. Out of the 111 organizations that received the grant, 17 of those grantees are planning to implement or expand service to Native communities. VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls, and other convenient locations. To locate the nearest VITA site, call 1-800-829-1040.

Where's My Refund?

You filed your tax return and you're expecting a refund. Now you want to know—*Where's My Refund?*

Whether you opted for direct deposit or asked IRS to mail you a check, you can track your refund through our secure web site at www.irs.gov.

Don't fall for any e-mail scams about your refund! IRS never initiates emails!

To get to your personal refund information, be ready to enter your:

- Social Security Number (or IRS Individual Taxpayer Identification Number)
- Filing status (Single, Married Filing Joint Return, Married Filing Separate Return, Head of Household, or Qualifying Widow(er))
- Exact refund amount shown on your return.

Employee Tip Income Program Questions

ITG has a full-time Tip Coordinator to assist you with any questions about tip reporting agreements. If you are interested in securing a Tip Agreement, have questions concerning your existing agreement, or have received a notice about tip reporting responsibilities that is unclear, please contact Suzanne Perry at (602) 207-8254.

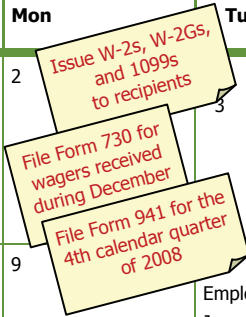


Federal Tax Calendar for First Quarter 2009

January 2009

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1 	2	3
4	5 * Make a deposit for 12/27-12/30	6	7 * Make a deposit for 12/31-1/2	8	9 * Make a deposit for 1/3-1/6	10
11	12 Employees report December tip income to employers if \$20 or more	13	14 * Make a deposit for 1/7-1/9	15 ** Make a deposit for December if under the monthly deposit rule	16 * Make a deposit for 1/10-1/13	17
18	19 	20	21	22	23 * Make a deposit for 1/14-1/20	24
25	26	27	28 * Make a deposit for 1/21-1/23	29	30 * Make a deposit for 1/24-1/27	31

February 2009

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 	3	4 * Make a deposit for 1/28-1/30	5	6 * Make a deposit for 1/31-2/3	7
8	9	10 Employees report January tip income to employers if \$20 or more	11 * Make a deposit for 2/4-2/6	12 	13 * Make a deposit for 2/7-2/10	14 
15 	16 	17 ** Make a deposit for January if under the monthly deposit rule	18	19 * Make a deposit for 2/11-2/13	20 * Make a deposit for 2/14-2/17	21
22	23	24	25 * Make a deposit for 2/18-2/20	26	27 * Make a deposit for 2/21-2/24	28

* = Make a Payroll Deposit if you are under the semi-weekly deposit rule.

**= Make a Monthly Deposit if you qualify under that rule.



March 2009

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 <i>File W-2s with SSA and 1099s with IRS</i> <i>Form 730 for wagers received during January</i>	3	4 * Make a deposit for 2/25-2/27	5	6 * Make a deposit for 2/28-3/3	7
8 	9	10 Employees report February tip income to employers if \$20 or more	11 * Make a deposit for 3/4-3/6	12	13 * Make a deposit for 3/7-3/10	14
15	16 ** Make a deposit for February if under the monthly deposit rule	17 	18 * Make a deposit for 3/11-3/13	19	20 * Make a deposit for 3/14-3/17	21
22	23	24	25 * Make a deposit for 3/18-3/20	26	27 * Make a deposit for 3/21-3/24	28
29	30	31 <i>File Form 730 for wagers received during February</i>				

* = Make a Payroll Deposit if you are under the semi-weekly deposit rule.

the semi-weekly

NOTE: Deposits made through EFTPS must be initiated at least one day prior to the due dates listed above in order to be timely.

Return Filing Dates

February 2nd

- > File Form 941 for the 4th quarter of 2008. If all deposits are paid on time and in full, file by February 10th.
- > If pre-qualified for simplified payroll filing, file Form 944. If all deposits are fully paid on time, file by February 10th.
- > File Form 940 for 2008 if liable for Federal Unemployment Tax (not participating or current with state unemployment tax). If all deposits are paid on time and in full, file by February 10th.
- > File Form 730 and pay the tax on applicable wagers accepted during December 2008.
- > File Form 944 for 2008 if required in lieu of Form 941. If all deposits are paid on time and in full, file by February 10th.
- > File Form 945 for 2008. If all deposits are paid on time and in full, file by February 10th.
- > File Form 943 for 2008 (agricultural entities). If all deposits are paid on time and in full, file by February 10th.

March 2nd

- > File information returns for all payments reported to recipients on Forms 1099, 1098, 5498, and W-2G, using Form 1096 as a transmittal. If filing these forms electronically, file by March 31st.
- > File Form W-3, along with copy A of Forms W-2 you issued for 2008. File by March 31st if filing electronically.
- > File Form 730 and pay the tax on applicable wagers accepted during January 2009.
- > File Form 8027 if you are a large food and beverage establishment. File by March 31st if filing electronically.

March 31st

- > File Form 730 and pay the tax on applicable wagers accepted during February 2009.

To add your name or e-mail address to our mailing list, please contact us via e-mail at Carole.M.Oller@irs.gov or call Carole Oller at (605) 787-5650