

ITG News



Keeping First Nations Informed

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Message from the Director

The IRS office of Indian Tribal Governments (ITG) recently entered its 8th year of existence. When it was first created, many tribes questioned the commitment of the IRS to maintain a distinct component that would interact with tribal governments and dedicate the resources required to continually train new staff to understand tribal protocols and the unique nuances of tribal/federal relations.

We have experienced significant turnover in these eight years, having lost 24 members of our initial staff of 68. Thirteen of them left for promotional opportunities within the IRS, while an additional nine retired from government service.

I am pleased that we have been able to not only fill the resultant vacancies created by these departures, but have been able to continue to identify candidates who have a genuine interest in working with tribal governments to ensure federal tax compliance and protect tribal assets for the benefit of tribal members. As we enter our eighth year, ITG has 71 total staff and is in the process of hiring 3 new employees.

We recognize that we will continue to have turnover, as we are no different from tribal governments who have the same personnel experiences. In fact, we have twelve current employees who are eligible for retirement at this time, with several more becoming eligible over the next year. Change is inevitable, but our commitment to recruit and maintain staffing that will ensure the IRS will continue to have a component that is dedicated solely to tribal issues is unwavering.

As these changes occur, we will advise tribes of staffing and contact changes. Our web site listing of ITG contact points for every tribe and Navajo Chapter will be continuously refreshed. Our Consultation Listening meetings, quarterly newsletters, outreach events, and self-service sections of our web site will continue, even though the ITG staff doing the work may change.

Christie Jacobs



...we are committed to recruiting and maintaining dedicated staff...

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Federal Tax Calendar for Second Quarter 2008

April 2008

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

May 2008

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

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

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

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



June 2008

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

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

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

April 30th

- > File Form 730 and pay the tax on applicable wagers accepted during March.
- > File Form 941 for the 1st quarter of 2006. If all deposits paid on time and in full, file by May 12th.

June 2nd

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

June 30th

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

July 1st

- > File Form 11-C to register and pay the annual tax if you are in the business of taking wagers.



Accuracy in the Electronic Filing of BSA Forms

Many tribal casinos have taken advantage of the opportunity to remit their Bank Secrecy Act filing electronically. Although e-filing of these forms can save substantial time and improve accuracy, it is important to follow all of the required formatting.

When the filing data is received at our Detroit Computing Center, the import program is designed to recognize certain characteristics as the point of separation between fields. For example, the "Name" field requires a slash bar to separate the last name/first name/middle initial. The proper format would be "DOE/JOHN/J".

We recently discovered that one casino has filed 12,394 CTR-C forms using a space to separate the name fields, in lieu of the required slash bar. This caused the import program to treat all of the name elements as a last name, and rendered the information unusable to law enforcement personnel who routinely utilize BSA report filings to develop and sustain cases against individuals who have committed crimes.

This type of error requires correction, and can be costly to a casino if the forms must be re-done and re-transmitted. Furthermore, during the period of time that corrective action is underway, the data in the BSA filing is not in the database and is therefore not available to law enforcement personnel. This type of delay could cause harm to a potential criminal case.

While we urge all casinos to avail themselves of e-filing of BSA forms, we also urge them to carefully review the formatting and submission instructions so as to avoid simple errors that can be costly to the casino and law enforcement.

Questions concerning e-filing of BSA forms, or the requirements of the Bank Secrecy Act in general, can be directed to your assigned ITG Specialist.

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.

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, are available through the "Enhancing Federal Tax Compliance" link on the right-hand side 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



ITG Undertakes Changes in Response to the Customer Satisfaction Survey

A team of ITG Specialists recently convened to analyze the results of last fall's Customer Satisfaction Survey. The data showed several common areas of concern by tribes. The team developed a series of actions to address the concerns and also developed changes in future survey processes in the hope that we can increase the survey response rate.

Many of the actions have been recently implemented while others will be occurring over the next 3-6 months. These actions include, but are not limited to:

Providing increased information on tribal member federal tax issues:

- Our newsletters will now contain at least one page that is dedicated to the individual tax issues faced by tribal members. See "Tax News For You" on pages 10 & 11.
- The "Frequently Asked Questions" section of our web site at www.irs.gov/tribes will contain a new category focused solely on tribal member issues.
- Our Individual Issues Primer for Tribal Members will be automatically distributed to every tribe each January as part of our "Tax Tools for Tribes" CD-Rom.

Improving the timeliness of information on federal tax law changes that affect tribes:

- Issue a revised "Tax Tools for Tribes" CD-Rom to every tribe each time an ITG tax product is updated due to a law or regulatory change, and include an "Alert" noting the change and potential impact on the tribe.
- Update the ITG listing of Tribal and Navajo Chapter contacts so that our issuances reach a designee at 100% of the tribes/chapters.

Improve our outreach efforts for the Navajo Chapters:

- In conjunction with the Navajo Nation, conduct comprehensive Employment Tax training for every Navajo Chapter using an approach modeled after successful efforts in Alaska.
- Create a unique issue of ITG News that is solely for the Navajo Chapters and will focus on the federal tax issues of concern to them.

Improve awareness of federal tax law issues of greatest concern to each tribe:

- Conduct an annual solicitation of each tribe for issues they believe are unique to them and that are not being addressed by ITG.

Improve assistance in the area of federal tax and deposit penalties:

- Update the "Helpful Hints to Avoid Penalties" job aid for tribes and include more content on relevant issues being faced by tribes.

Improve explanations of why examination adjustment were made and help the tribe to avoid similar problems in the future:

- At the conclusion of every examination or Compliance Check where a problem was identified, ITG will issue a letter listing the specific problem, the likely cause, and recommendations for future prevention of items that may recur.

If there are any questions on any of these items, please feel free to contact your assigned ITG Specialist, and our thanks to all of the tribes/chapters that provided their input to enable us to make the changes they outlined.



Economic Stimulus Payments Tribal Members Need to Know What To Do

Starting in May, economic stimulus payments of up to \$600 for individuals or \$1,200 for married couples will be issued by the IRS based on 2007 tax returns. Parents also get \$300 for each eligible child.

To receive the payments this year, people must file a 2007 tax return. That's it. The IRS will determine eligibility, figure the amount and send the payment. This payment will be in addition to taxpayers' refunds.

But, the IRS needs your help. Many people are eligible for the payments but may not know it.

Some people do not file a tax return because their income is too low or their benefits are nontaxable. Because they don't file a tax return, the IRS does not know their names or addresses.

People who do not normally file a tax return but who have at least \$3,000 in qualified income may be eligible for a minimum payment of \$300 for individuals or \$600 for married couples.

The \$3,000 must come from specific sources. It must be earned from wages or self-employment. Or, it must be from certain benefits such as Social Security retirement, Railroad Retirement or Veterans Affairs payments to disabled veterans or veterans' survivors. It also can be from a combination of wages and these benefits.

There are some restrictions. People must have valid Social Security numbers for themselves and children. Those who are claimed as a dependent on someone else's tax return, or who are eligible to be claimed as a dependent on someone else's tax return, do not qualify.

The IRS is working with the Social Security Administration and Department of Veterans Affairs to locate their beneficiaries who may be eligible. Also, people who do not file a tax return because of low incomes are hard to locate. The IRS does not have their names or addresses.

Tribal governments can help by spreading the word about these payments, especially to those people who normally don't file a tax return. The IRS also is encouraging churches, charities, nonprofit and government organizations to help reach out to those who may be eligible for the payments.

People who already file a tax return each year, need do nothing more to file their tax return. The IRS will do the rest. People who normally don't file a return can use Form 1040A with just a little information. There is no need to complete all the lines on the form. Details needed include:

- Name, address, Social Security number;
- Filing status, names and Social Security numbers of children;
- Workers with low incomes must complete Line 7;
- Recipients of certain benefits from Social Security retirement, Railroad Retirement and Veterans Affairs can report their total benefits on line 14a of Form 1040A;
- Write "Economic Stimulus Payment" at the top of the return.

Filers with bank accounts should use direct deposit. It is the fastest way to receive stimulus payments. The IRS will begin sending taxpayers their payments in early May after the current tax season concludes. These payments will not be taxable nor will the payments affect any federal benefits people are receiving.

The IRS web site, www.irs.gov, is the best source of information on economic stimulus payments.

See related article on page 10; please post and share that article with your tribal members.



Costly Oversight - Failure to File Forms 1099-MISC

Failure to file information returns, Forms 1099-MISC Miscellaneous Income, may result in not only an assessment of civil penalties of \$100 for each missing Form 1099-MISC, but also in a substantial underpayment of backup withholding at the rate of 28% of the amount paid for tax years after 2002. For example, if a tribal entity has failed to issue 20 Forms 1099-MISC for payments totaling \$200,000 in tax year 2007, the total potential assessment would be **\$58,000** consisting of \$2,000 in civil penalties and \$56,000 in backup withholding taxes.

More entities may face this potentially costly issue since Indian Tribal Government resources will focus on ensuring that tribes are in compliance with both information reporting and withholding requirements on payments made to vendors and individuals. Knowledge of the law and a few simple steps will ensure compliance with the law for current and future years. Basic information and steps to follow on the most commonly encountered situations in making payments to non-employees are explained below:

Reportable Payments Requiring Forms 1099-MISC (IRC sections 6041 & 6041A)

- In general all payments made by persons engaged in a trade or business and making payment in the course of such trade or business to another person in rents, services (including parts and materials), prizes and awards, other income payments, medical and health care payments, and legal payments of \$600 or more in any taxable year require a Form 1099-MISC for each recipient. These payments made by government agencies are also reportable. **(This includes Casinos making multiple prize payouts to the same individuals throughout the year. All prizes, promotions, and giveaways must be totaled to determine if an individual has reached the \$600 reporting threshold during the calendar year.)** Payments to individuals for POW WOW prizes for dancing, drumming, or singing must follow the same rules. Payments include the Fair Market Value of goods given in lieu of cash.
- Payments to corporations are not reportable unless they are for legal services or payments for services to medical and health providers.
- Forms 1099-MISC must be issued to the recipients by January 31st of the year following payment and to the IRS by the last day of February (March 31st if the returns are filed electronically) of the year following the payment.

Secure Form W-9 Request for Taxpayer Identification Number and Certification

- Before making any reportable payment to an individual or business entity, secure Form W-9 from that individual or entity. Note that as soon as the total payments to that individual or entity equal \$600 or more in a calendar year, the tribal entity has reached the threshold requiring that all payments made to that individual or entity during the year be reported on Form 1099-MISC at the end of the year.

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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.



Costly Oversight - Failure to File Forms 1099-MISC

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- Keep all Forms W-9 in a central filing system, such as loose leaf binders, in alphabetical order. Please note that Form W-9 is only valid for U.S. citizens or residents or companies created in the United States. The Form W-9 is not valid for nonresident aliens and foreign entities.
- Upon receipt and review of the Forms W-9, code all accounts that are going to require a Form 1099-MISC at year end.

Backup Withholding (IRC section 3406)

- If the payee fails to provide a Taxpayer Identification Number (Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number) the tribal entity must withhold 28% backup withholding from the payment.
- Backup withholding is reported on Form 945 Annual Return of Withheld Income Tax. Generally the deposit rules that apply to Form 941's Quarterly Tax Return also apply to the Form 945.
- If the tribal entity does not secure the Tax Identification Number and does not withhold the 28% backup withholding, the tribal entity becomes responsible for the backup withholding.

Failure to File Forms 1099-MISC

- A civil penalty of \$50 is assessed for each failure to file Form 1099-MISC under IRC section 6721.
- A civil penalty of \$50 is assessed for each failure to furnish Form 1099-MISC under IRC section 6722.
- Backup withholding of 28% of the total unreported payments is assessed against the tribal entity. There is a potential relief provision for this tax. If the tribal entity can obtain a Form 4669 from the vendor in which the vendor attests that they have reported the income and paid the income tax on it, then the backup withholding tax can either not be assessed or can be refunded. The ITG Specialist will provide the tribal entity with Forms 4669, Statement of Payments, for each payee and Form 4670, Request for Relief from Payment of Income Tax Withholding. The vendor must provide all required information on Form 4669 in order for the tribal entity to secure relief from backup withholding under IRC section 3402(d.)

Actions to Assist in Compliance

- Provide clear written procedures designed to insure compliance with the reporting requirements. Implement internal controls to make sure the procedures are followed.
- Internal and/or external auditors should review all potentially reportable payments annually to insure all reportable payments are coded and reported appropriately.
- Consider performing a Self-Compliance check which will give the tribal entity the opportunity to effect any necessary actions and mitigate any penalties whenever possible.

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

IRS Will Send Stimulus Payments Automatically Starting in May; Eligible Taxpayers Must File a 2007 Tax Return to Receive Rebate

Even if you normally don't need to file a tax return, you may want to file a 2007 return in order to receive the economic stimulus payment. Most eligible taxpayers won't need to take any special actions to receive a payment, just file their tax return as usual. However, for low-income workers and people receiving Social Security, Railroad Retirement benefits or certain VA benefits, who may not be required to file a tax form, they **MUST** file a 2007 income tax return in order to receive a stimulus payment. There are special instructions for filing a 1040A for these individuals.

In most cases, the payment will equal the amount of tax liability on the tax return, with a minimum payment of \$300 (\$600 for married taxpayers who file a joint return) and a maximum payment of \$600 for individuals (\$1200 for married taxpayers filing joint returns).

If the person has **NO** tax liability, then they may receive a minimum payment of \$300 for a single person and \$600 for a married couple filing a joint return, as long as the person has at least \$3,000 of qualifying income. "Qualifying income" includes only Social Security benefits reported on Form 1099-SSA, certain Railroad Retirement benefits, certain Veteran's benefits and earned income, such as income from wages, salaries, tips and self-employment income. "Qualifying income" for taxpayers with no tax liability does **NOT** include items such as SSI payments, most pension income or investment income.

Recipients of Social Security, certain Railroad Retirement and certain Veterans' benefits should report their 2007 benefits on line 14a of the Form 1040A or Line 20a of Form 1040. Taxpayers who already have filed but failed to report these benefits can file an amended return by using Form 1040X. In addition, taxpayers in these groups should write the words "Stimulus Payment" at the top of the 1040A or 1040.

All taxpayers who qualify for a payment will receive an additional \$300 for each child who qualifies for the child tax credit.

It is also important to note that the stimulus payments will not count toward or negatively impact any other income-based government benefits, such as Social Security benefits, food stamps and other programs.

There are some exclusions and rules:

- You must have a Social Security Number.
- You cannot be claimed as a dependent on someone else's return.
- Dividends, interest and capital gains income is not included when determining qualifying income.
- Supplemental Security Income (SSI) does not count as qualifying income for the stimulus payment.
- Also not included in qualifying income are non-Veterans or non-Social Security pension income (such as those from Individual Retirement Accounts).
- Payments to higher income taxpayers will be reduced by 5 percent of the amount of adjusted gross income above \$75,000 for individuals and \$150,000 for those filing jointly.

Note: Stimulus payments will be subject to offset against outstanding tax and non-tax liabilities in the same fashion as regular tax refunds, so if you owe federal income taxes, back child support or other liabilities, your stimulus payment may be used to pay those obligations.

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Tax News For You!

Individual Tribal Member Information

Economic Stimulus Payments

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Free Tax Help Available

Low- and moderate-income workers, including veterans, can get free tax help through the Volunteer Income Tax Assistance (VITA) program. Call 1-800-906-9887 to locate the nearest VITA site.

The Tax Counseling for the Elderly (TCE) Program provides free tax help to people age 60 and older. As part of the IRS-sponsored TCE Program, AARP offers the Tax-Aide counseling program at more than 7,000 sites nationwide during the filing season. To find an AARP Tax-Aide site, call 1-888-227-7669 or visit the AARP Web site at www.aarp.org/taxaide.

The IRS Web site www.irs.gov is the best source for additional information and answers to questions regarding the stimulus payments. The site will soon have an online tool which will allow taxpayers to calculate the amount of their advance payment and to check on the status of their specific payment.

One final note:

Taxpayers should be aware that there are already identity theft scams involving the proposed advance payment checks, known informally as "rebates" to many Americans. The IRS knows of at least one telephone scam making the rounds, which uses the proposed rebates as bait. IRS will never call you or email concerning your tax refund.

Earned Income Tax Credit

What is the Earned Income Tax Credit?

The Earned Income Tax Credit, or EITC, is a refundable credit for workers who meet certain requirements and file a tax return. Persons with or without a qualifying child may claim the EITC. The maximum credit you can get will depend on your filing status and whether you have no qualifying children, one qualifying child, or more than one qualifying child. Additionally, the maximum credit possible can change each year due to inflationary adjustments. See Publication 596, *Earned Income Tax Credit*, to find the maximum credit available.

What income is considered Earned Income?

To claim the Earned Income Tax Credit, you must have earned income. For the year you are filing, earned income includes all income from employment, but only if it is includable in gross income. Examples of earned income are wages, salaries, tips, and other taxable employee compensation. Earned income also includes net earnings from self-employment. Earned income does not include amounts from pensions and annuities, welfare benefits, unemployment compensation, worker's compensation, social security benefits, income earned from exercising treaty-based fishing rights or other non-taxable sources such as earnings directly derived from allotted land. However, for tax years after 2003, members of the military who receive excludable combat zone compensation may elect to include it in earned income.

When I file my Federal Income Tax return my filing status is Single. Do I still qualify for Earned Income Tax Credit?

You may. To claim the earned Income Tax Credit (EITC), your filing status must be single, head of household, qualifying widow or widower, or married filing jointly. You cannot claim the EITC if your filing status is married filing separately.

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Tax News For You!

Individual Tribal Member Information

Earned Income Tax Credit

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Can income earned from the exercise of treaty-based fishing rights or from other nontaxable sources such as earnings directly derived from allotted land be used to qualify for the Earned Income Tax Credit (EITC)?

No. In general, EITC can only be computed based on reportable earned income. This means that wages or self-employment earnings from the exercise of treaty-based fishing rights, as well as other types of nontaxable income such as income directly derived from allotted land may not be considered for purposes of qualifying for EITC.

Who is considered a qualifying child for Earned Income Tax Credit purposes?

To claim the EITC with a qualifying child, you must have one or more qualifying children. A qualifying child is a child who meets certain relationship, residency, and age requirements.

To meet the relationship test, the child must be your:

- Son, daughter, stepson, stepdaughter, or a descendant of any of them,
- Brother, sister, stepbrother, stepsister, or a descendant of any of them, or
- Eligible foster child (a child placed with you by an authorized placement agency, including a child placed by an Indian Tribal Government or Indian Tribal organization authorized to place Indian children).
- An adopted child (or a child placed with you for adoption by an authorized placement agency) is treated as a biological child.

To meet the residency test, the child must have lived with you in the United States for more than half of the tax year. Military personnel stationed outside the United States on extended active duty are considered to live in the United States during that period for EITC purposes.

To meet the age test, the child must be under age 19 at the end of the taxable year, or under age 24 at the end of the taxable year and a full-time student during any part of any 5 months during the taxable year, or any age if permanently and totally disabled. See Chapter 2, Rules if you have a qualifying child, in Publication 596 for exceptions to the time your child must have lived with you.

How do I compute the Earned Income Tax Credit?

You must use Worksheet A or Worksheet B in the Form 1040 Instructions, Form 1040A Instructions, or Form 1040EZ Instructions, to figure this credit, or the IRS can figure the credit for you. If you want the IRS to figure the credit, carefully follow the steps in the instructions for your tax return or refer to Publication 596. This publication is also a valuable source for information on the Earned Income Tax Credit in general. If you file your return electronically, the credit will be figured for you. For more information about filing electronically, see e-file at the bottom of the www.irs.gov homepage.



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