



Before You File Forms 1099 and W-2G

Have you ever had to resolve 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 implement NOW that may help you avoid problems in the future...

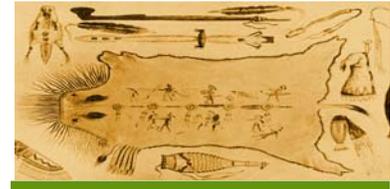
- Check your 1099/W-2G data before you file your information returns.
- Run a report with a "sort" by TIN to look for numbers that have more than one name associated with them.
- Then, run those reports again with a "sort" by name—do you have any names on that list that have more than one TIN?

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?

If you run these reports NOW, you will have time to resolve the identified discrepancies 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!



Double check the information obtained from the customer at the time of the transaction....

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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.

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 Assessed 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



IRS Announces 2010 Standard Mileage Rates

The Internal Revenue Service issued the 2010 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2010, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 50 cents per mile for business miles driven
- 16.5 cents per mile driven for medical or moving purposes
- 14 cents per mile driven in service of charitable organizations

The new rates for business, medical and moving purposes are slightly lower than last year's. The mileage rates for 2010 reflect generally lower transportation costs compared to a year ago.

The standard mileage rate for business is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs as determined by the same study. Runzheimer International, an independent contractor, conducted the study.

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS) or after claiming a Section 179 deduction for that vehicle. In addition, the business standard mileage rate cannot be used for any vehicle used for hire or for more than four vehicles used simultaneously.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

Both Publication 463 (*Travel, Entertainment, Gift, and Car Expenses*) and Revenue Procedure 2009-54 contain additional details regarding the standard mileage rates. Visit the IRS web site at www.irs.gov for more information.

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 (405) 297-4407, or via e-mail at

tege.itg.schemes@irs.gov



EITC Awareness Day is January 29, 2010!

The Earned Income Tax Credit (EITC) is a refundable federal income tax credit for low-income working individuals and families. When the credit exceeds the amount of taxes owed, it results in a tax refund to those who qualify for and claim the credit. EITC can bring money into communities.

The IRS Partner Toolkit at www.eitc.irs.gov provides EITC resources such as state-by-state statistics, ready-to-use presentations, fact sheets that can be used in outreach efforts, a sample "tweet", letter to the editor, newsletter article, web article, "widget" (coming soon) and an "on-hold" message.

Remember:

- *New EITC provisions mean more money for larger families.*
- *EITC can be a financial boost for working people hit by hard economic times.*
- *One in four eligible taxpayers could miss out because they don't check it out.*

The EITC program enjoys relatively high participation rates; between 75 and 80 percent of eligible taxpayers claim the credit. Nonetheless, the IRS works hard to identify and reach the remaining EITC eligible taxpayers. The IRS is committed to maximizing participation while minimizing error. This year we are emphasizing efforts for the following hard-to-reach audiences:

- Rural
- Self-employed
- People with disabilities
- Senior citizens (grandparents)
- Limited English Proficiency
- Non-filers
- Those who may have recently become eligible due to a change in income or marital status such as divorce, unemployment, etc.

The EITC Assistant (available late January) can help people determine if they qualify. Access it on the internet at www.irs.gov/individuals/article/0,,id=130102,00.html.



Buy US Savings Bonds With Your Tax Refund

Buy US Savings Bonds with your Tax Refund

Starting in January 2010, you will have a unique opportunity to increase your savings by purchasing United States Series I Savings Bonds with your tax refunds. Buying Savings Bonds is a great way to start or increase overall savings. In addition, it is easy when you use IRS Form 8888 – just ask your tax preparer!

What are U.S. Savings Bonds?

U.S. Savings Bonds are savings instruments for individual savers issued by the U. S. Department of the Treasury.

For purposes of this program, only Series I US Savings Bonds are being offered on tax returns. Series I Bonds are sold at face value (a \$50 bond costs \$50), and grow in value for up to 30 years. You must purchase bonds *with your tax refund* in increments of \$50. In any single calendar year you can purchase up to \$5,000 of Series I Savings Bonds under this program.

You may redeem Savings Bonds for principal and accrued earnings anytime after the first 12 months after you purchased it (or earlier if you live in an area affected by a natural disaster). If you redeem a Savings Bond within the first five years you hold it, the three most recent months' interest will be forfeited. After five years, no penalty will apply when bonds are redeemed.

Series I Bonds pay interest based on a combination of a fixed rate (which remains the same throughout the life of the Savings Bond) and a semiannual inflation rate, which is updated each May and November. Savings Bonds accrue interest until you redeem them or until they reach their final maturity in 30 years.

The current interest rate for Series I Savings Bonds that will be in place during the 2010 Filing Season is 3.36%. The 3.36% includes a fixed rate of .30% (which will be applicable for the entire life of the I Bond purchased) and a 3.06% annualized rate of inflation. The 3.06% interest rate will apply from the time of purchase through April 30, 2010 when a new semi-annual rate of interest will be announced.

The interest earned by purchasing and holding Savings Bonds is subject to federal tax at the time you redeem the bonds. However, interest earned on Savings Bonds is not taxable at the state or local level.

How can you buy Savings Bonds at a VITA or TCE Site?

For the 2010 Filing Season, you can choose to save all or part of your refund by requesting Savings

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Bonds on an IRS Form 8888, *Direct Deposit of Refund to More Than One Account*. The use of Form 8888 to purchase Savings Bonds will generally require that you have another account in which to deposit the remaining amount of your refund after the purchase of Savings Bonds.

During the 2010 Filing Season, you will be able to purchase Savings Bonds with your tax refunds in multiples of \$50, up to the yearly maximum of \$5,000. Purchasing Savings Bonds in multiples other than \$50 will instead trigger the issuance of paper refund check to the taxpayer for the entire amount of their refund.

Just tell your tax preparer you want to buy Savings Bonds with part of your refund!

Receipt of Series I Savings Bonds

Taxpayers who purchase US Savings Bonds with their tax refunds will receive their paper bonds in the mail at the address used on their tax return. The issuance of the Savings Bonds could take up to three weeks. You will generally receive the paper bonds after you have received the remainder of your tax refund from the IRS.

For bond purchases in amounts of \$250 or less made with a tax refund, you will receive Series I bonds in \$50 denominations. For bond purchases in excess of \$250, the first \$250 will be fulfilled with \$50 bonds, then the remainder will be fulfilled with the fewest possible additional bonds.

Errors on the return that change the refund amount will result in a failed bond purchase. If you have a prior tax or other obligation (child support, loan payment), IRS will not fulfill the bond request, and will mail the entire refund amount to you using a paper check.

To check the status of a bond purchase, you may go to [Where's My Refund](#) on IRS.gov or call 1-800-829-1954. If the IRS has processed the refund and placed the request for the bond, then please contact the Treasury Retail Securities Site at 1-800-245-2804.

Mandatory Electronic Filing

Filing season is upon us once again. If you are required to file 250 or more Forms W-2G or 250 or more Forms 1099-MISC during a calendar year, you must file them electronically unless the IRS grants you a waiver. You may request a waiver on Form 8508, *Request for Waiver From Filing Information Returns Electronically/Magnetically*. Submit Form 8508 to the IRS at least 45 days before you file Forms W-2G or 1099-MISC. You may be charged a penalty if you fail to file electronically when required.



IRS Alerts Public to Identity Theft Scams

The Internal Revenue Service remind consumers to avoid identity theft scams that use the IRS name, logo or Web site in an attempt to convince taxpayers that the scam is a genuine communication from the IRS. Scammers may use other federal agency names, such as the U.S. Department of Treasury.

In an identity theft scam, a fraudster, often posing as a trusted government, financial or business institution or official, tries to trick a victim into revealing personal and financial information, such as credit card numbers and passwords, bank account numbers, and passwords, Social Security numbers and more. Generally, identity thieves use someone's personal data to steal his or her financial accounts, run up charges on the victim's existing credit cards, apply for new loans, credit cards, services or benefits in the victim's name and even file fraudulent tax returns.

The scams may take place through e-mail, fax or phone. When they take place via e-mail, they are called "phishing" scams.

The IRS does not discuss tax account matters with taxpayers by e-mail.

How to Spot a Scam

Many e-mail scams are fairly sophisticated and hard to detect. However, there are signs to watch for, such as an e-mail that:

- Requests detailed or an unusual amount of personal and/or financial information, such as name, SSN, bank or credit card account numbers or security-related information, such as mother's maiden name, either in the e-mail itself or on another site to which a link in the e-mail sends the recipient.
- Dangles bait to get the recipient to respond to the e-mail, such as mentioning a tax refund or offering to pay the recipient to participate in an IRS survey.
- Threatens a consequence for not responding to the e-mail, such as additional taxes or blocking access to the recipient's funds.
- Gets the Internal Revenue Service or other federal agency names wrong.
- Uses incorrect grammar or odd phrasing (many of the e-mail scams originate overseas and are written by non-native English speakers).
- Uses a really long address in any link contained in the e-mail message or one that does not start with the actual IRS Web site address (www.irs.gov). To see the actual link address, or url, move the mouse over the link included in the text of the e-mail.

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What to Do

The IRS does not initiate taxpayer contact via unsolicited e-mail or ask for personal identifying or financial information via e-mail. If you receive a suspicious e-mail claiming to come from the IRS, take the following steps:

- Do not open any attachments to the e-mail, in case they contain malicious code that will infect your computer.
- Do not click on any links, for the same reason. Also, be aware that the links often connect to a phony IRS Web site that appears authentic and then prompts the victim for personal identifiers, bank or credit card account numbers or PIN's. The phony Web sites appear legitimate because the appearance and much of the content are directly copied from an actual page on the IRS Web site and then modified by the scammers for their own purposes.
- Contact the IRS at 1-800-829-1040 to determine whether the IRS is trying to contact you.
- Forward the suspicious email or url address to the IRS mailbox phishing@irs.gov, then delete the e-mail from you inbox.

Genuine IRS Web site

The only genuine IRS Web site is IRS.gov. All IRS.gov Web page addresses begin with <http://www.irs.gov/>. Anyone wishing to access the IRS Web site should initiate contact by typing the IRS.gov address into their Internet address window, rather than clicking on a link in an e-mail.

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.

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Tax Return Preparer Fraud

Return preparer fraud generally involves the preparation and filing of false income tax returns by preparers who claim inflated personal or business expenses, false deductions, unallowable credits or excessive exemptions on returns prepared for their clients. This includes inflated requests for the special one-time refund of the long-distance telephone tax. Preparers may also manipulate income figures to obtain tax credits, such as the Earned Income Tax Credit, fraudulently.

In some situations, the client (taxpayer) may not have knowledge of the false expenses, deductions, exemptions and/or credits shown on their tax returns. However, when the IRS detects the false return, the taxpayer — not the return preparer — must pay the additional taxes and interest and may be subject to penalties.

The IRS Return Preparer Program focuses on enhancing compliance in the return-preparer community by investigating and referring criminal activity by return preparers to the Department of Justice for prosecution and/or asserting appropriate civil penalties against unscrupulous return preparers.

While most preparers provide excellent service to their clients, the IRS urges taxpayers to be very careful when choosing a tax preparer. Taxpayers should be as careful as they would be in choosing a doctor or a lawyer. It is important to know that even if someone else prepares a tax return, the taxpayer is ultimately responsible for all the information on the tax return.

Helpful Hints When Choosing a Return Preparer

- Be careful with tax preparers who claim they can obtain larger refunds than other preparers.
- Avoid preparers who base their fee on a percentage of the amount of the refund.
- Stay away from preparers who claim that many, if not most, phone customers can get hundreds of dollars or more back under the telephone tax refund program.
- Use a reputable tax professional who signs your tax return and provides you with a copy for your records.
- Consider whether the individual or firm will be around to answer questions about the preparation of your tax return months, or even years, after the return has been filed.
- Review your return before you sign it and ask questions on entries you don't understand.
- No matter who prepares your tax return, you (the taxpayer) are ultimately responsible for all of the information on your tax return. Therefore, never sign a blank tax form.
- Find out the person's credentials. Only attorneys, CPAs and enrolled agents can represent tax payers before the IRS in all matters including audits, collection and appeals.
- Other return preparers may only represent taxpayers for audits of returns they actually prepared.
- Find out if the preparer is affiliated with a professional organization that provides its members with continuing education and resources and holds them to a code of ethics.
- Ask questions. Do you know anyone who has used the tax professional? Were they satisfied with the service they received?



Free Tax Return Preparation For You by Volunteers

The IRS Volunteer Income Tax Assistance Program (VITA) and the Tax Counseling for the Elderly (TCE) Programs offer free tax help for taxpayers who qualify. Trained community volunteers may help with special credits, such as Earned Income Tax Credit, Child Tax Credit, and Credit for the Elderly or the Disabled. 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 when tax returns are deposited directly into one's bank account.

Volunteer Income Tax Assistance Program

The VITA Program offers free tax help to low- to moderate-income (generally, \$49,000 and below) people who cannot prepare their own tax returns. Certified volunteers sponsored by various organizations receive training to help prepare basic tax returns in communities across the country. 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.***

Tax Counseling for the Elderly

The Tax counseling for the Elderly Program provides free tax help to people aged 60 and older. Trained volunteers from non-profit organizations provide free tax counseling and basic income tax return preparation for senior citizens. Volunteers who provide tax counseling are often retired individuals associated with non-profit organizations that receive grants from the IRS.

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. Trained and certified AARP Tax-Aide volunteer counselors help people of low-to-middle income with special attention to those age 60 and older.

For more information on TCE, call 1-800-829-1040. To locate the nearest AARP Tax-Aide site, call 1-888-227-7669 or visit [AARP's Internet site](#).

Items you need to bring to the VITA/TCE sites to have your tax returns prepared

- Proof of identification
- Social Security Cards for you, your spouse and dependents
- Birth dates for you, your spouse and dependents on the tax return
- Current year's tax package, if you received one.
- Wage and earning statement(s) Form W-2, W-2G, 1099-R, from all employers
- Interest and dividend statements from banks (Forms 1099)
- A copy of last year's federal and state returns, if available
- Bank routing numbers and account numbers for Direct Deposit
- Total paid for daycare provider and the daycare provider's tax identification number
- For joint e-filed returns, both spouses must be present to sign the required forms



Important Update for BSA E-Filers on SAR Validations Implementation

On December 12, 2009, FinCEN implemented the second phase of the BSA E-Filing SAR Acknowledgements and Validation process. Phase I was implemented in September 2009 and provided BSA E-Filers with an acknowledgement of receipt for a submitted Suspicious Activity Report (SAR). Phase II applies data quality checks and will provide filers with information on the quality of their submission for electronically filed SAR's of all types: Suspicious Activity Report by Depository Institutions (SAR-DI), Suspicious Activity Report by the Securities and Futures Industries (SAR-SF), Suspicious Activity Report by Casinos and Card Clubs (SAR-C), and Suspicious Activity Report by Money Service Businesses (SAR-MSB). The BSA Electronic Filing Requirements have been revised to include the SAR Acknowledgement file and record formats and SAR Validation error codes.

The BSA E-Filing system offers filers a self-enrollment feature to allow financial institutions to register to receive SAR Acknowledgement files when they are ready to begin using the error feedback provided. There is no enrollment deadline at this time; however, FinCEN strongly encourages filers to enroll to receive this critical feedback.

Please direct questions about the SAR Batch Validation process to the BSA E-Filing Help Desk at 1-800-827-2778 (option 6) or via email at BSAEFilingHelp@notes.tcs.treas.gov. The Help Desk is available Monday through Friday 8 a.m. to 6 p.m. ET. The BSA E-Filing homepage is located at <http://bsaefiling.fincen.treas.gov>.

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) 636-9181.

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.



Message from the Director

Happy New Year from all of us at the Indian Tribal Governments Office! We hope that 2010 finds all of you well and we look forward to working with you as we begin the new decade.

As the calendar turns to a new year, each of us must turn our attention to our various roles in tax filing season. If you're involved in payroll, it is time to prepare year-end reporting for your employees and issue information returns. You will see that most of the material in this edition of the newsletter is focused on assisting you with those activities. You will also find extensive material on our website www.irs.gov/tribes. In addition, your ITG Specialists are available to answer any questions or assist with any problems you may encounter as you complete those year-end responsibilities.

Each of us also needs to begin preparing to file our individual tax returns. The IRS offers many free or low cost methods for you to file your return. In most instances, you can file electronically and save time as well as receive any refund you may be entitled to very quickly. Through our Volunteer Income Tax Assistance (VITA) program, you can also walk into a site and have your return prepared for free. Those sites are staffed by volunteers and sponsored by a variety of organizations and Tribal Governments. I'd like to thank the Tribes that have dedicated resources to supporting the VITA program. Information on important individual filing topics is also included in this newsletter, including information on qualifying for the Earned Income Tax Credit (EITC) and how to find the VITA site nearest you.

A new year offers a time for renewal. In this new year, ITG would like to renew our efforts in providing outreach and education to Tribes. Many of you have asked us for expanded opportunities for training and workshops. We have heard you and plan to begin expanding the frequency of classes we have traditionally offered, such as Basic Employment Tax or Title 31. But we would also like to offer new topic areas and more focused training to fit your specific issues. We would like to target our workshops to the tax compliance areas of greatest concern for your Tribe. I'd like to encourage you to contact your assigned ITG Specialist and let them know what training or additional assistance you'd like to see offered in your area. They will use your input to ensure that we tailor our training to your needs, including determining where the training is offered.

All of us in ITG look forward to another year of working with the dedicated staff of the Tribal Governments and send you our wishes for a happy and healthy new year!

Christie Jacobs



Federal Tax Calendar for First Quarter 2010

January 2010

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

February 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 <i>Issue W-2's, W-2G's and 1099's to Recipients</i>	2 <i>File Form 941 the 4th calendar quarter of 2009</i>	3 * Make a deposit for 1/27-1/29	4	5 * Make a deposit for 1/30-2/2	6
7	8 <i>Form 730 for wagers received during December</i>		10 * Make a deposit for 2/3-2/5 Employees report January tip income to employers if \$20	11	12 * Make a deposit for 2/6-2/9	13
14	15	16 ** make a deposit for January if under the monthly deposit	17 * Make a deposit for 2/10-2/12	18	19 * Make a deposit for 2/13-2/16	20
21	22	23	24 * Make a deposit for 2/17-2/19	25	26 * Make a deposit for 2/20-2/23	27
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 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3 * Make a deposit for 2/24-2/26	4	5 * Make a deposit for 2/27-3/2	6
7	8	9	10 Make a deposit for 3/3-3/5 Employees report February tip income to employers if \$20	11	12 * Make a deposit for 3/6-3/9	13
14	15 ** make a deposit for February if under the monthly deposit	16	17 * Make a deposit for 3/10-3/12	18	19 * Make a deposit for 3/13-3/16	20
21	22	23	24 * Make a deposit for 3/17-3/19	25	26 * Make a deposit for 3/20-3/23	27
28	29	30	31 * Make a deposit for 3/24-3/26	<div style="border: 2px solid orange; padding: 5px; transform: rotate(-5deg); display: inline-block;"> <p style="color: red; margin: 0;">File Form 730 for wagers received during February</p> </div>		

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

Return Filing Dates

February 1st

- > File Form 941 for the 4rd quarter of 2009. If all deposits were paid on time and in full, file by February 10th.
- > If pre-qualified for simplified paryoll filing, file Form 944. If all deposits are fully paid on time, file by February 10th.
- > File Form 940 for 2009 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 2009.
- > File Form 944 for 2009 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 2009. If all deposits are paid on time and in full, file by February 10th.
- > File Form 943 for 2009 (agricultural entities). If all depostis are paid on time and in full, file by February 10th.

March 1st

- > File Form 730 and pay the tax on applicable wagers accepted during January 2010.
- > 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 3 1st.
- > File Form W-3, along with copy A of Forms W-2 you issued for 2009. File by March 3 1st if filing elecronically.
- > File Form 8027 if you are a large food and beverage establishment. File by March 3 1st if filing electronically.

March 3 1st

- > File Form 730 and pay the tax on applicable wagers accepted during February 2010.