



ITG News



Keeping First Nations Informed

Indian Tribal
Governments

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WHO AND WHAT IS OFAC?

The Office of Foreign Assets Control (OFAC) of the U.S. Department of Treasury administers and enforces economic and trade sanctions against targeted foreign governments, individuals, entities and practices. OFAC acts under Presidential national emergency powers as well as authority granted by legislation, to impose controls on transactions and freeze assets under US jurisdiction.

OFAC has jurisdiction over individuals (US citizens, resident aliens, individuals physically located in the US) and corporations. OFAC maintains a listing on Specially Designated Nationals (SDN) of over 3,500 individuals and entities. The SDN listing should be utilized by a tribal casino along with their Bank Secrecy Act (BSA) compliance programs. Tribal casinos can access the SDN listing at www.treas.gov/ofac. The listing is updated frequently. OFAC also has a compliance hotline 1-800-540-6322.

When conducting financing, check cashing, opening accounts, fund transfers and foreign currency conversion, a tribal casino should check the SDN listing and must report any identified SDN to OFAC. The most frequent OFAC violations include processing transactions involving SDN's, processing wire transfers to/from sanctioned countries and relying on an out-of-date SDN list. Civil penalties can be and are used by OFAC if reported transactions with SDN's are identified as not reported.

As part of a tribal casino's ongoing compliance programs an evaluation of the casino's customer base (stable or transient), size and location of casino (near an international border) and the products or financial services offered should be used to evaluate risk of potential OFAC transactions or violations.



OFAC has jurisdiction over individuals and corporations....

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ITG Annual Customer Satisfaction Survey Results

The Office of Indian Tribal Governments recently completed its seventh annual customer survey. The survey gave us feedback from our customers that allow 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 211 responses, which was the highest total of any survey. We are pleased that the overall level of satisfaction has remained steady at 76%, but will continually strive to reach higher levels of satisfaction. 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
- Review areas where ITG scored relatively low, revisit the corresponding program/ services relevant to those areas, and develop actions to implement methods to improve performance
- Seek opportunities to do annual outreach/education seminars on Employment Tax issues on a regional basis
- Try to determine the events resulting in the rapid rise and fall of the Navajo Chapter approval ratings.
- Review the effectiveness of the survey effort to determine what changes should be made for next year's survey

This is the third 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 "final resolution", which covers the discussions/presentation of the closing actions. This was an overall concern by tribes, and the most significant concern in regard to examinations.

In the past few years we have initiated significant outreach/education efforts for the Navajo Chapters and Alaska Villages. This was a direct response to the overall satisfaction ratings. ITG organized and conducted major payroll and information reporting educational seminars for tribal employees, which greatly increased satisfaction among these groups in the past. This year, however, the Navajo Chapter satisfaction ratings have decreased in every category, with overall satisfaction dropping from 64% to 50%. Rates are still holding steady in Alaska, moving from 82% to 81%. In comparison, ratings for the rest of the US have all increased in the past year. While Navajo customers are not yet to the satisfaction levels of other areas continued, specialized focus on these customers appears to be required in order to meet their needs.

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 http://www.irs.gov/pub/irs-tege/itg_customer_satisfaction_survey_report_2009.pdf. 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.



Customer Satisfaction Survey Scores- by ITG Field Area

	Eastern		North Central		Southwest		Western		Pacific Northwest		Alaska		Navajo Chapters	
	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009
Burden/ Delivery of Information														
Satisfied	80%	89%	83%	88%	79%	73%	84%	82%	58%	67%	68%	73%	60%	49%
Neutral	16%	8%	13%	8%	10%	18%	11%	11%	27%	17%	21%	20%	18%	35%
Dissatisfied	4%	3%	4%	4%	10%	9%	6%	7%	15%	17%	11%	7%	21%	17%
Collaborate														
Satisfied	60%	79%	70%	84%	63%	61%	79%	66%	39%	46%	63%	64%	52%	45%
Neutral	26%	14%	27%	11%	28%	23%	12%	18%	48%	32%	24%	25%	20%	38%
Dissatisfied	14%	7%	3%	5%	10%	16%	8%	16%	13%	22%	13%	12%	28%	17%
Recognition														
Satisfied	78%	88%	90%	90%	63%	67%	75%	84%	48%	68%	70%	69%	59%	51%
Neutral	12%	11%	5%	5%	24%	33%	20%	8%	33%	24%	19%	24%	25%	37%
Dissatisfied	10%	1%	5%	5%	13%	0%	5%	7%	18%	8%	11%	6%	16%	13%
Protocol/ Horizontal Equity														
Satisfied	74%	90%	87%	93%	78%	72%	83%	82%	54%	82%	75%	73%	70%	50%
Neutral	24%	9%	6%	7%	19%	28%	15%	12%	38%	10%	20%	23%	22%	40%
Dissatisfied	2%	1%	7%	0%	3%	0%	2%	6%	8%	8%	5%	4%	8%	10%
Accuracy/ Timeliness/ Honesty														
Satisfied	64%	80%	69%	86%	55%	61%	70%	74%	28%	51%	59%	70%	55%	46%
Neutral	27%	18%	28%	10%	30%	33%	22%	15%	55%	36%	31%	25%	27%	34%
Dissatisfied	9%	2%	3%	4%	16%	6%	8%	12%	17%	13%	10%	4%	18%	20%
Overall Satisfaction														
Satisfied	77%	82%	76%	90%	83%	71%	88%	87%	44%	50%	82%	81%	64%	50%
Neutral	18%	18%	24%	10%	8%	21%	6%	8%	31%	40%	13%	18%	29%	36%
Dissatisfied	5%	0%	0%	0%	8%	7%	6%	5%	25%	10%	4%	2%	7%	14%
Compliance Action - Overall Satisfaction														
Satisfied	52%	93%	79%	73%	75%	81%	79%	74%	58%	53%	86%	63%	84%	67%
Neutral	14%	0%	11%	20%	25%	19%	16%	19%	26%	16%	14%	36%	9%	27%
Dissatisfied	33%	7%	11%	7%	0%	0%	5%	7%	16%	32%	0%	2%	7%	6%
Compliance Action - Initial Meeting														
Satisfied	79%	95%	83%	100%	81%	89%	95%	91%	88%	92%	100%	67%	90%	74%
Neutral	18%	0%	17%	0%	6%	11%	5%	4%	8%	4%	0%	32%	10%	26%
Dissatisfied	4%	5%	0%	0%	13%	0%	0%	5%	4%	4%	0%	1%	0%	0%
Compliance Action - Subsequent Interactions														
Satisfied	67%	88%	88%	85%	75%	79%	94%	84%	35%	74%	100%	57%	91%	71%
Neutral	22%	13%	6%	15%	17%	21%	6%	10%	55%	16%	0%	41%	7%	27%
Dissatisfied	11%	0%	6%	0%	8%	0%	0%	6%	10%	11%	0%	3%	2%	2%
Compliance Action - Final Resolution														
Satisfied	87%	83%	67%	75%	50%	57%	87%	78%	67%	67%	100%	55%	72%	61%
Neutral	7%	17%	27%	0%	42%	43%	10%	14%	33%	6%	0%	42%	18%	39%
Dissatisfied	7%	0%	7%	25%	8%	0%	3%	8%	0%	28%	0%	3%	10%	0%



ITG Welcomes New Field Operations Manager

John Saltmarsh has been selected as the Field Operations Manager for the Indian Tribal Governments (ITG) Division. Although the position is new to ITG, John has been with ITG since its creation in 2000.

John brings thirty seven years of experience to his new position. John first began working for the Treasury Department as a revenue officer, and he later became a manager for the Small Business Self-Employed Division. John's interaction with tribal customers precedes the ITG Division. As early as 1996, John gained experience assisting tribes in California. Since John joined ITG in 2000, John has supervised ITG Specialists, and worked with tribes located in several states.

ITG currently has five managers who supervise ITG Specialists throughout the United States. As the Field Operations Manager, John will oversee operational responsibilities such as answering managerial questions, reviewing employee evaluations, and conducting operational reviews. Operational reviews involve a thorough evaluation of each field group. Reviews require meeting with each group in order to analyze operations. One of John's goals is to attend a group meeting for each of the groups. Nevertheless, John, a self-described Jeffersonian, notes that, "ITG selects good people, and trains them well, so there is no need to micro-manage employees."

Time is one of the biggest challenges facing John in his new position as he balances briefings, reports, and the dissemination of information to field groups. As the Field Operations Manager, John will also work on implementing future policy changes. John, in addition to performing these operational duties, is overseeing several ITG investment projects. These projects are an investment in the future of ITG, and they promote more effective operations. In response to the customer satisfaction survey, employment tax outreach is being revised. Moreover, an orientation program is being developed to assist new hires who have no prior IRS experience.

Although John has been absorbed with his new duties, he has still been involved in the revision of the ITG protocol course. Protocol is a priority and is considered a critical course for all new ITG employees. John compares protocol to the Two Row Wampum Belt. Protocol, like the Wampum Belt, "... emphasizes respect for tribes along their journey." Both Director Christie Jacobs and Field Operations Manager John Saltmarsh remain committed to the protocol education process.

When asked what issues are facing Indian Country today, John indicated that one of the greatest concerns is health care reform. This challenging and complex issue has wide ranging implications, and ITG Director Christie Jacobs must address the impact that any health care legislation has on tribes. While Director Jacobs travels to Washington to meet with legislators, John, as the Field Operations Manager, will oversee daily operations. Once legislation is enacted, John will play a role in implementing the policy changes that result.

The addition of the Field Operations Manager is the greatest change to the structure of the ITG Division since its creation. Despite this change in structure, there will be no change in the open-door policy ITG has towards both employees and tribes. Director Jacobs will still hold listening meetings, and interact with tribal leaders. In John's words, "ITG will still have an open-door policy, but there will be one more door."

U.S. EPA OGD and OSBP Joint Initiative

Background

This cutting-edge program involves a multi-faceted approach to provide Tribes, Trust Territories and Insular Areas with training in the proper management of EPA funds through assistance awards, and OSBP's new Disadvantaged Business Enterprise (DBE) Rule.

It is designed to provide assistance to present and future administrative personnel managing EPA Grants.

Project Goals

For Tribes, Trust Territories, Insular Areas and EPA:

- Provide training & limited technical assistance:
 - ⇒ To assist in the proper management of EPA funds provided through assistance awards.
 - ⇒ To help ensure EPA's regulatory requirements under the new DBE rule are successfully implemented in Indian Country during the 3-year phase-in period
- Provide ongoing training & support by establishing Tribal College Centers, to be self-sufficient by project end.
- Provide a trained National PETE technical team to deliver the training throughout the United States, Trust Territories and Insular Areas.

Training Centers

Tribal College Training Centers:



Leech Lake Tribal College

Cass Lake, MN



United Tribes Technical College

Bismarck, ND

Leech Lake Tribal College and United Tribes Technical College have been designated as Tribal Centers of Expertise in EPA Financial and Administrative Grants Management and the Disadvantaged Business Enterprise (DBE) Rule. They will provide:

- Training (face-to-face and online)
- Technical Support
- Assistance Call-in Centers

National PETE Training Center:



National PETE will serve as a third training 'hub', working to disseminate the training on the East Coast, out to Trust Territories and Insular Areas, and in other far-reaching areas of the country.

National PETE will provide:

- Face-to-Face Training
- Webinars
- Video Programs
- Web Courses
- Self-paced CD Training

Training Course

2 1/2—day inclusive training covers:

Module 1: [How It All Starts: The Grant Application Process](#)

Module 2: [Assistance Agreement Awards](#)

Module 3: [Binding Agreements](#)

Module 4: [Grants Management](#)

Module 5: [Administrative System Components](#)

Module 6: [Financial System Requirements](#)

Module 7: [Accounting Policies and Procedures](#)

Module 8: [Source Documentation for Procurement and Purchasing](#)

Module 9: [Disadvantaged Business Enterprises \(DBEs\)](#)

Module 10: [Assistance Agreement Monitoring and Closeout](#)



Qwizdom
Interactive
Training

Course Integration

- Nationwide solicitation of Federally-recognized Tribal Community Colleges.
 - ♦ Integration of Material:
 - ⇒ In full
 - ⇒ Specific Modules
 - ♦ Six schools have been selected so far:
 - ⇒ Cankdeska Cikana Community College, United Tribes Technical College, Oglala Lakota College, Sinte Gleska University, Sitting Bull College and Little Priest Tribal College.

www.petetribal.org

Will include:

- Goals & Objectives
- Training Details & Calendars
- Frequently Asked Questions
- Portal for Asking Questions
- Widespread Access for all
- Links to:
 - ◆ OGD and OSBP
 - ◆ Reference and Training Materials
 - ◆ Rules & Regulations
 - ◆ Points of Contact
 - ◆ Tribal College Centers

DBE Training:

- Disadvantaged Business Enterprise Rule (DBE Rule):
 - ◆ Designed to help ensure small, minority & women-owned businesses are given the opportunity to benefit from and participate in procurements funded by EPA grants.
- National Dissemination of the DBE Rule, to assist in 3-year phase-in period
 - ◆ Two discrete training programs:
 1. 30-60 minutes
 2. 1-3 hours
- Tribal, Trust Territories, and Insular Area Communities will receive training, development, & outreach services regarding the new DBE Rule.
 - ◆ Face-to-Face Training
 - ◆ Webinars
 - ◆ Stand-alone CD Course

Contacts



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Leadership Solutions
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Bismarck, ND 58504
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Email: bschmitt@uttc.edu



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Contact: Karen Thompson
PO Box 180
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Cass Lake, MN 56633
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Email:
Karen.thompson@lltc.edu



U.S. EPA
Office of Small Business Programs
1200 Pennsylvania Ave., N.W.
Mail Code: 1230T
Washington, DC 20460
Tel: 1-866-618-7870
Email: <http://epa.gov/osdbu/contact.htm>
Web: <http://epa.gov/osdbu/>

U.S. EPA
Office of Grants and Debarment
Mail Code: 3901
1200 Pennsylvania Ave., N.W.
Washington, D.C. 20460
Email: ogdweb.gad@epa.gov
Web: <http://www.epa.gov/ogd/>



National Partnership for
Environmental Technology Education

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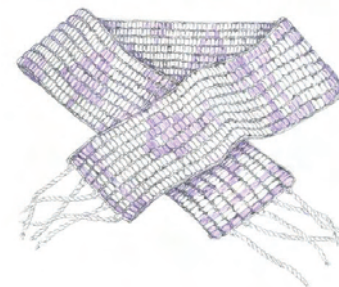
EPA Publication Number 202KO9002
May 2009

The National Partnership for Environmental Technology Education



EPA Grants Management & Disadvantaged Business Enterprise Rule (Administrative and Financial Systems & DBE Rule)

Training & Technical Assistance Initiative for Tribes, Trust Territories and Insular Areas



Supported by EPA's Office of Grants and
Debarment (OGD) and Office of Small Business
Programs (OSBP)



Tax News For You!

Individual Tribal Member Information

Can't File your Tax return on time?

If you need an extension of time to file your tax return there are three choices for filing Form 4868 Application For Automatic Extension of Time to File U.S. Individual Tax Return.

- 1) Electronically (by computer)
- 2) By paying part of your tax due with a credit card through an outside service provider listed on the form
- 3) By mail

If you file your Form 4868 electronically you will receive an acknowledgement or confirmation number for your records and you do not need to mail in Form 4868. If you need to pay additional taxes, you may do so through the outside service provider or through *e-file*.

You can refer to your tax software or tax professional for ways to file electronically using *e-file* services. If you wish to make a payment using the electronic funds withdrawal option, be sure to have a copy of last year's tax return. You will be asked to provide the Adjusted Gross Income from the return for taxpayer verification.

Besides filing electronically, you can generally get an extension of time to file if you pay part or all of your estimate of income tax due by credit card. You may pay by phone or internet through one of the service providers listed on Form 4868. Each service provider will charge a convenience fee based on the amount of the tax payment. At the completion of the transaction, you will receive a confirmation number for your records.

In addition to filing Form 4868 electronically, or by paying part of your tax by credit card, you can file Form 4868 by filling out the form and returning it to the place where you will file your return.

Please be aware that an extension of time to file is **NOT** an extension of time to pay.

Continued on page 8....

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.



Tax News For You!

Individual Tribal Member Information

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How can I get my personal refund information?

Go to www.IRS.gov and click on *Where's My Refund?*

You can generally get information about your refund 72 hours after IRS acknowledges receipt of your *e-filed* return, or three to four weeks after mailing a paper return.

You'll need to provide the following information from your tax return:

- Your Social Security Number (or Individual Taxpayer Identification Number)
- Your filing status
- The exact whole dollar amount of your refund

Can I change my mailing address online?

If your refund was returned to us by the U.S. Postal Service you may be able to change the address we have on file for you, online. Click on *Where's My Refund?* and see if you are eligible.

What if my refund was lost, stolen or destroyed?

Generally, you can file an online claim for a replacement check if it's been more than 28 days from the date that the IRS mailed your refund. To get detailed information about filing a claim if this situation applies to you, go to www.IRS.gov and click on *Where's My Refund?*

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Tax News For You!

Individual Tribal Member Information

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Homebuyer Credit Expanded and Extended

The Worker, Homeownership and Business Assistance Act of 2009, signed into law on November 6, 2009, extends and expands the first-time homebuyer credit allowed by previous Acts.

Under the new law, an eligible taxpayer must buy, or enter into a binding contract to buy a principal residence on or before April 30, 2010 and close on the home by June 30, 2010. For qualifying purchase in 2010, taxpayers have the option of claiming the credit on either their 2009 or 2010 return.

First time home buyers can claim a credit of 10% of the home purchase price up to \$8,000 (\$4,000 for taxpayers filing married filing separately). Longtime homeowners who buy a replacement home may qualify for a credit of up to \$6,500 (up to \$3,250 for married filing separate taxpayers).

For additional information visit www.irs.gov.

New Legislation Includes Benefits for Tribes

As we go to press with this newsletter, several items of legislation have just been passed which include significant benefits for Tribes. Both the HIRE Act and the Patient Protection and Affordable Care Act, for example, contain provisions applicable to Tribes. The IRS is working to get these provisions implemented and we will place information on our website as specifics become available. Please keep checking www.irs.gov/tribes for updates.

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.



Message from the Director

Treasury Consultation Update

I want to use my space in this newsletter to give you an update on the actions the Treasury Department is taking to develop a tribal consultation policy in response to the President's Memorandum last November. The Treasury Department policy will govern all of the agency's Bureaus, which includes the IRS.

The Treasury Department has conducted a series of telephone calls to gain tribal input into the development of a new consultation policy. They submitted the required action plan to OMB and have begun to execute on that plan. For example, officials have met with regional and national tribal groups and recently held their first-ever video conference with tribes. In addition, they have set up a dedicated email address for tribes to send feedback directly to those working to develop the new policy. That address is tribal.consult@do.treas.gov. I encourage you to send them your thoughts about the IRS and other Bureaus of the Treasury. It is Treasury's goal to have the new policy in place by August 2010.

Treasury also has a new link on their website dedicated to Tribal Policy. That link appears on the bottom left side of the main Treasury page www.treasury.gov. Updates and resources related to consultation and other economic efforts in Indian Country will appear at this site.

Many tribal leaders and members have taken the time to give feedback to Treasury on what is necessary to have a workable and meaningful consultation process that will take into account IRS matters. I know tribal resources are spread thin as every agency is asking for similar information. I'd like to thank those of you who have invested time and resources into participating and responding to those efforts.

Christie Jacobs

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



Federal Tax Calendar for Second Quarter 2010

April 2010

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

Form 730 for wagers
received during
March

File Form 941 the 1st
calendar quarter of 2010

May 2010

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

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

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



June 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1 <i>Form 730 for wagers received during April</i>	2 * Make a deposit for 5/26-5/28	3	4 * Make a deposit for 5/29-6/1	5
6	7	8	9 Make a deposit for 6/2-6/4	10 Employees report May tip income to employers if \$20 or	11 * Make a deposit for 6/5-6/8	12
13	14	15 ** make a deposit for May if under the monthly deposit rule	16 * Make a deposit for 6/9-6/11	17	18 * Make a deposit for 6/12-6/15	19
20	21	22	23 * Make a deposit for 6/16-6/18	24	25 * Make a deposit for 6/19-6/22	26
27	28	29	30 * Make a deposit for 6/23-6/25 <i>Form 730 for wagers received during May on June 30</i>			

* = 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

April 30th

- > File Form 941 for the 1st quarter of 2010. If all deposits were paid on time and in full, file by May 10th.
- > File Form 730 and pay the tax on applicable wagers accepted during March 2010.

June 1st

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

June 30th

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

July 1st

- > File Form 11-C to register and pay the annual tax if you are in the business of taking wagers.
- > Remind Pull-Tab sellers that they also have to file Form 11-C to register and pay this annual tax as "agents".

*Form 11-C
due
July 1st*