



ITG News



Keeping First Nations Informed

July 2009

Publication 4267C

Catalog Number 37830C

Great Lakes Edition

Employment Tax Workshops Scheduled

The office of Indian Tribal Governments has developed a series of intensive workshops to assist tribal employees with the knowledge necessary to address federal employment tax responsibilities. Issues covered include:

- Defining Employees vs. Independent Contractors
- Computing the correct taxes for payroll
- Completing Form 941 Quarterly Employment Tax Return
- Making federal tax deposits
- Due dates of tax returns
- Completing Forms W-2/W-3 and 1099/1096
- Reconciling Forms 941 and W-2 at year end
- Avoiding penalties
- Meeting rules for an Accountable Plan for Per Diem & Travel Reimbursements

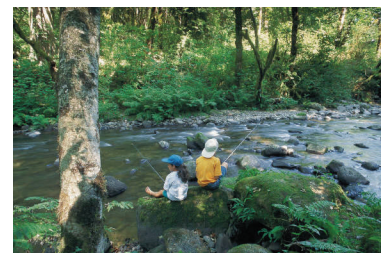
Many of these workshops also include outside speakers to address questions regarding unemployment and social security.

Workshops are currently scheduled in the following locations during the 3rd calendar quarter. You can register to attend by clicking on [ITG Education and Training](#), or on the same link in the left border of our Internet landing page at www.irs.gov/tribes.

7/8/2009	Sacramento, California	9:00am-5:00pm
7/15/2009	Santa Rosa, California	9:00am-5:00pm
7/15-7/16/09	Spokane, Washington	8:00am-4:30pm
7/23/2009	Klamath, California	9:00am-5:00pm
7/28/2009	Reno, Nevada	9:00am-5:00pm
7/30/2009	Elko, Nevada	9:30am-5:30pm
8/12-8/13/09	Spokane, Washington	8:00am-4:30pm
8/18-8/19/09	Duluth, Minnesota	8:00am-4:30pm
9/22-9/23/09	Portland, Oregon	8:00am-4:30pm

Upcoming Events

Consultation Listening Meeting	July 16th—Tulsa, Oklahoma
Consultation Listening Meeting	August 12th—Albuquerque, New Mexico



...the workshops will assist tribal employees with the knowledge necessary to address federal employment tax responsibilities...

IN THIS ISSUE

Employment Tax Workshops Scheduled	1
ET Workshop in Duluth	2
PREPARE	3
Consultation Listening Meetings Scheduled	4
New Contact Information for ITG Tip Coordinator	4
Change in Bank Secrecy Act E-Filing	5
Former Tribal Chairman Pleads Guilty to Tax Fraud	6/7
Message from the Director	8
Tribal Economic Development Bond Notice	8
Pow Wow Prizes	9
ITG Area Contacts	10
Tax News for You! Small Business Info; Reporting Pow Wow Prize Winnings	11
Tax Calendar for the 2nd Quarter 2009	13/14



Free BASIC Employment Tax Training for Tribes and Tribally Owned Entities—Don't miss out!

Registrations for the Employment Tax Workshop in Duluth, Minnesota are filling up fast. The last class in Rapid City, South Dakota was completely filled—with a waiting list!!

Sign up for the Duluth workshop today!

Date: August 18-19, 2009

Time: 8:00 am to 4:30 pm each day (Central Time Zone)

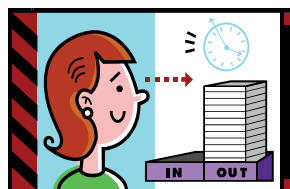
Address: Federal Building

515 W. First Street

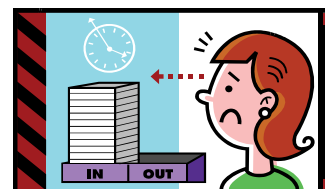
Duluth, MN 55802

It's payroll day...you could be...

THIS...



NOT this...



Tax Tools for Tribes

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.

You can order our comprehensive reference CD-ROM containing Publication 4268 (Employment Tax Guide for Tribes), Publication 3908 (Gaming Tax Law for Indian Tribal Governments), 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.

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.



Payroll Resumption Emergency Procedures And Reporting Essentials (PREPARE)

ITG has prepared a kit, and outlined a series of steps, to assist tribes when there has been an unforeseen interruption in payroll processing and/or federal tax reporting. If you are faced with this problem, the following actions will assist you in regaining control and restoring compliance:

24 Hours

- Determine your Employer Identification Number(s) (EIN)
- Contact your [Indian Tribal Governments \(ITG\) Specialist](#) at 202-283-9800
- Determine your Federal Tax Deposit (FTD) type: Monthly, Semiweekly, Next Day
- Determine when FTD is due – [Publication 3151, Understanding Federal Tax Deposits](#)
- Determine method used to make FTD – electronic or manual
- If electronic, locate existing [Electronic Federal Tax Payment System \(EFTPS\)](#) password
- Obtain [Publication 1518, IRS Tax Calendar](#)
- Obtain [Publication 15, Employer's Tax Guide](#)
- Obtain [Publication 15-T, New Wage Withholding Tables](#)
- Obtain [Publication 15-A, Employer's Supplemental Tax Guide](#)
- Obtain [Publication 15-B, Employer's Tax Guide to Fringe Benefits](#)
- Underlined items and additional information can be found at www.irs.gov/tribes, or can be sent via overnight mail by contacting your ITG Specialist at 202-283-9800

1st Week

- Locate payroll records and determine payroll period
 - Determine type of payroll system: electronic, manual, payroll service provider
 - Identify distributions to tribal members, if any
 - Calculate proper income tax withholding amounts, if applicable
 - Identify any previous FTD's made
 - Discuss any IRS correspondence with your ITG Specialist
 - Determine your tax return due dates
 - If necessary, call 1-800-555-8778 to reset your EFTPS password
- Secure [Publication 4268, Indian Tribal Government Employment Tax Guide](#)

1st Month

- Review prior year information return filings
- Determine end of year electronic filing requirements and secure any necessary passwords
- Schedule an appointment with your ITG Specialist

1st Quarter

- Prepare and file applicable returns
- File any delinquent returns

Further information and assistance is available from your [Indian Tribal Governments \(ITG\) Specialist](#).

To add your name or e-mail address to our mailing list, please contact us via e-mail at Sandra.King@irs.gov or call Sandy King at (616) 365-4705.



Consultation Listening Meetings Scheduled for Tulsa and Albuquerque

The office of Indian Tribal Governments has scheduled two Consultation Listening meetings during the next calendar quarter.

The first meeting will be held on Thursday July 16th from 1:00pm-4:00pm in Tulsa at:

Doubletree Hotel at Warren Place
6110 South Yale Avenue
Tulsa, Oklahoma 74136

The second meeting will be held on Wednesday August 12th from 1:00pm-4:00pm in Albuquerque at:

Albuquerque Marriott
2101 Louisiana Blvd NE
Albuquerque, New Mexico 87110

These meetings are open to anyone, and we encourage attendance by all interested parties. We ask that attendees register through a link at www.irs.gov/tribes so that we can ensure we have adequate meeting space.

Meetings held over the past three years have led to meaningful changes in IRS procedures and have also allowed us to forward tribal concerns to other IRS functions and other federal agencies. We hope that those in the Tulsa and Albuquerque areas are able to participate in the upcoming meetings.

New Contact Information for ITG Tip Program Coordinator

The Phoenix IRS office relocated on June 22nd. As a result, ITG Tip Coordinator Suzanne Perry has a new address and telephone number. Effective immediately, Suzanne's new contact information is:

Internal Revenue Service
MS 7200 PHX: perry
TEGE:ITG
4041 N. Central Ave. Ste. 112
Phoenix, Arizona 85012-5000

Phone: (602) 636-9181
Fax: (602) 636-9188

Please use this contact information for submission of any tip reports, and please call her with any questions you have in regard to tip reporting compliance or your voluntary tip reporting agreement.



Important Notice for BSA E-Filers

E-Filing Transitioned to Adobe Forms

Effective June 27, 2009, BSA E-Filing transitioned to the use of Adobe forms. BSA E-Filing forms available for download from the BSA E-Filing Web site will be Adobe electronic forms. Benefits of using Adobe forms include improved form usability and enhanced validation.

PureEdge forms will no longer be available for download. The BSA E-Filing system will continue to accept and process IBM PureEdge versions of the BSA E-Filing forms through December 31, 2009. This period will allow current filers an opportunity to become familiar with and transition to the new Adobe forms.

Please note that BSA E-Filing users required use of Adobe Reader to read secure messages provided by BSA E-Filing beginning on June 27, 2009. A Transition Questions and Answers document is available on the BSA E-Filing Web site with information about how to download the compatible versions of Adobe Reader.

The transition impacts some users more than others:

- Filers who submit a single form (discrete filers) need to transition from PureEdge electronic forms and begin using Adobe-based electronic forms. Discrete filers who use templates (forms that have been pre-populated with selected data) need to create new templates using the Adobe forms.
- Filers who submit multiple forms (batch filers) via the Web browser will see a new cover or "header" page.
- There will be no impact to batch filers that use Connect:Direct to submit their BSA data (Secure Direct Transfer Mode Filers).

Please direct questions about the Adobe transition to the BSA E-Filing System Help Desk at 1-888-827-2778 (option 6) or via E-mail at BSAEFilingHelp@notes.tcs.treas.gov. The Help Desk is available Monday through Friday 8:00 am – 6:00 pm ET. The BSA E-Filing homepage is located at <http://bsaefiling.fincen.treas.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, 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.



Former Tribal Chairman Pleads Guilty to Campaign Finance Violations and Fraud

The former chairman of the Mashpee Wampanoag Tribe was recently sentenced to prison following a guilty plea to violations of campaign finance law, along with tax, wire fraud and Social Security fraud, in connection with efforts to secure federal recognition for the Tribe. His plea related to a five count Information in which he admitted to illegal campaign contributions to members of Congress on behalf of the Tribe, embezzling funds from the Tribe, filing false tax returns for himself and the Tribe, and fraudulently receiving Social Security Disability Benefits.

Marshall committed these offenses in connection with his service from 2001 to 2007 as Chairman of the Mashpee Wampanoag Tribal Council, the Tribe's governing body. During his tenure, Marshall spearheaded the Tribe's effort to become officially recognized by the federal government, which would qualify the Tribe for an array of federal program benefits, and render it eligible under the Indian Gaming Regulatory Act to build a casino on its lands. According to the Information, beginning in 1999, the Tribe's push for recognition was underwritten by a Michigan-based investment company called AtMashpee LLC, which provided the Tribe millions of dollars for its operations and for legal, lobbying, and other professional services, in exchange for an equity stake in any casino the Tribe might ultimately build. Among other services, the Tribe's attorneys filed a lawsuit against the Department of the Interior ("DOI") to force DOI to act on the Tribe's recognition petition, which the Tribe claimed had been unduly delayed. The Tribe also hired lobbyists to make the Tribe's case before members of Congress and their staffs in the hope that they would encourage the DOI to act favorably on the petition.

In late 2001, Marshall hired a political consultant to coordinate the Tribe's lobbying and public relations activities, and that the consultant answered to Marshall and worked directly with the Washington, D.C.-based lobbyists paid for by AtMashpee.

In mid-2002, Marshall concluded that the lobbyists had failed to build sufficient political pressure in Congress for the Tribe's petition. In or about September 2002, after consulting with another officer of the Tribal Council, Marshall decided to replace the lobbyists and directed the political consultant to find a Washington, D.C. lobbyist who would be more effective in presenting the Tribe's case for recognition to relevant federal officials, including Members of Congress and officials in the DOI. Consistent with Marshall's directive, the political consultant contacted an associate of lobbyist Jack A. Abramoff to determine whether Abramoff would be interested in providing lobbying services on behalf of the Tribe.

In early-2003, Abramoff and his team of lobbyists began to work for the Tribe and focused their efforts on contacting members of Congress and senior officials in the DOI concerning the status of the Tribe's recognition petition. The Information alleges that, in or about January 2003, Marshall, along with the political consultant and another officer of the Tribal Council, met with Abramoff and his associates concerning the Tribe's lobbying strategy. Abramoff advised them that in order to advance its recognition effort, the Tribe needed to make significant political contributions to certain Members of Congress so that they might build political pressure on the DOI to act favorably on the Tribe's petition.

.....continued on page 7

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



....continued from page 6

Around the same time, the political consultant, and certain other professionals hired by the Tribal Council, told Marshall that they preferred to be paid directly by the Tribal Council, rather than by AtMashpee. Marshall then arranged to have AtMashpee fund the Tribal Council for the payment of such services, and that such funds would be deposited into an account in the name of the Mashpee Fisherman's Association, a defunct corporation which Marshall and another officer of the Tribal Council were authorized signatories. The account had been dormant for several years up to that point.

From 2003 to 2007, AtMashpee paid approximately \$4 million into the Fisherman's Account, a sum that Marshall willfully omitted from the Tribal Council's federal tax returns. Marshall used most of the money to pay for legal, lobbying and public relations expenses in connection with the Tribe's recognition effort. The Tribe's lobbyists included Abramoff until in or about 2004, and thereafter, Abramoff's former associates, who lobbied members of Congress and DOI officials concerning the Tribe's petition. They also included lobbyists and a public relations firm in Boston to make the case before state legislators and other state officials that once the Tribe became federally recognized, the state should enter into a compact with the Tribe that would permit it to operate a casino.

In consultation with Abramoff and his team as well as the Boston-based lobbyists, the political consultant recommended on numerous occasions to Marshall which state and federal legislators should receive campaign contributions. To finance these contributions, Marshall turned to the Tribal Council funds in the Fisherman's Association account. Beginning in or about 2003 and continuing through 2006, Marshall used funds in the Fisherman's Association account to make campaign contributions to various elected officials in order to curry favor for the Tribe's recognition petition and its effort to build a casino on tribal land.

Marshall was aware that federal law prohibited corporations, including the Tribal Council, from making contributions to federal campaigns. In order to disguise the fact that the Tribal Council was making contributions to federal campaigns, Marshall solicited various individuals to act as straw contributors, including members of his family and officers of the Tribal Council. In each instance, Marshall asked the straw contributor to write a check to a candidate's reelection committee, insisting that the contribution was necessary to further the Tribe's recognition effort and promising the straw contributor that the Tribal Council would reimburse him or her for the contribution. Marshall himself also made such straw contributions.

From 2003 to 2007, Marshall caused the Tribal Council, through payments from the Fisherman's Association account, to reimburse straw contributors a total of \$49,950.00 in federal campaign contributions, and another \$10,550.00 in straw contributions to elected state officials. Marshall paid all of the reimbursements by check or cash drawn from the Tribal Council funds in the Fisherman's Association account.

During the same period, Marshall used funds in the Fisherman's Association account for personal expenses, knowing that the funds belonged to the Tribal Council. Specifically, Marshall spent approximately \$380,000 from the Fisherman's Association account on such personal expenses as groceries, vacation trips, tuition payments for his daughter, restaurant tabs, home repairs, home mortgage payments and jewelry. Marshall willfully failed to report these expenses as personal income on his tax returns.

Marshall also pleaded guilty to fraudulently receiving social security disability benefits. Marshall had received benefit payments since the late 1980's based on his representations to the Social Security Administration that he was unable to work as a result of a disability. In 2000, Marshall began working full-time for the Tribal Council as its chairman, earning an annual salary of approximately \$40,000. He refrained from disclosing his employment status to the Administration, however, knowing that it would have rendered himself ineligible to receive further benefits. He thereafter collected approximately \$10,000 a year in benefits.



Message from the Director

The summer of 2009 finds us in the midst of challenging times. The country continues to experience difficult economic times, and many of the things that have formed the foundation of our economic system are in the midst of major change. In response to these challenges, Congress has enacted numerous bills designed to have a positive economic impact and stimulate economic growth. Some of these involve bonding authority to assist governments in getting projects underway. Others provide new tax credits, while still others address the direct creation of new jobs. One of the new laws that affects tribal bonds required the Service to develop rules on how to best allocate the amount of economic development bonding authority. We solicited input from tribes, and I want to thank all of you who took the time to provide your input and ideas. I can assure you that it was reviewed and fully considered as the Service worked through this difficult task.

Another major change involves COBRA, the provision that requires certain employers to permit continuation of medical insurance for employees who have lost their job. Under the new law, in certain circumstances the federal government will provide credits to employers who pay up to 65% of the premium cost for the affected employees. This is available to Tribes who cover employees under a commercial plan. Unfortunately, the reimbursement provision as enacted does not cover employees who were under tribal governmental benefit plans. However, tribes are also not required to provide COBRA coverage for those employees.

Another significant change involved the FY 2009 budget for the IRS. As a result of a significant increase in funding, ITG has been able to hire 17 new employees. This has not only allowed us to replace employees who had retired or otherwise left ITG in recent years, but also to have a slight staffing increase over our historic level. Many of you may have a new ITG Specialist assigned to your tribe, as soon as the new employees complete an extensive training program. This increase in staffing will permit us to continue the level of service necessary to provide a balanced approach to federal tax compliance for tribes, including the ability to conduct ongoing tax training for tribal employees, and the ability to increase our resources to address the most egregious noncompliance through our Abuse Detection and Prevention Team.

As always, I welcome your feedback and further suggestions on how we can best address federal tax administration needs for Tribes. I can be contacted at any time at 202-283-9800, or via e-mail at Christie.Jacobs@irs.gov.

Christie Jacobs

Tribal Economic Development Bonds Notice

Notice 2009-51 will be formally published in Internal Revenue Bulletin 2009-28 on July 13, 2009, and solicits applications for allocations of the national bond volume limitation authority ("volume cap") of \$2 billion to issue tribal economic development bonds (TEDBs) under Section 7871(f) of the Internal Revenue Code. This Notice also provides related guidance on (1) the eligibility requirements that a project must meet to be considered for a volume cap allocation; (2) the application requirements and the application form for requests for volume cap allocations; and (3) the method that the IRS will use to allocate the volume cap.

An advance copy of Notice 2009-51 is currently available on the IRS web site at www.irs.gov/pub/irs-drop/n-09-51.doc.



Powwow Prizes

We haven't discussed Powwow prizes for a while...let's review.

In 2004, IRS Counsel Private Letter Ruling (PLR) 200420028 in response to questions regarding the taxability of powwow prizes. While the PLR was issued in response to a specific tribe's question, this information is an indication of the position the IRS would take in similar cases.

The PLR indicated that Form 1099 is required to be issued for powwow prizes of \$600 or more.

But there's more to consider:

- The recipient's name and taxpayer identification number (usually the social security number) should be obtained prior to making the payment. Failure by the payee to provide this information would subject the payment to back up withholding at 28%. Form W-9 is generally used to obtain the proper information and certifications. Payers that do not back up withhold when required may find themselves facing penalty assessments and liability for the amount that should have been withheld.
- Payments that are reportable on Form 1099 are subject to aggregation. A Form 1099 is required when the payments for the *calendar year* are \$600 or more. That means you must search your records for all payments made to a particular individual during the year to determine if a Form 1099 is required. For example, a prize payment of \$200 during a powwow may have to be added to a \$500 payment in October to a painting contractor for total Form 1099 income of \$700.
- Prizes and awards paid to a non-resident/non-citizen of the United States are subject to 30% withholding. Forms 1042-S and 1042 are required to report these payments. There is no \$600 threshold before reporting begins. In most cases, **all** prizes are reportable and subject to withholding. A Form 1042-S can be issued without a U.S. tax identification number. The individual will file a Form 1040NR to claim a refund of part or all of their withholding, if applicable. (The [April 2009](#) edition of ITG News contains additional information about Form 1042).

Contact your local ITG Specialist if you have any questions regarding your responsibilities for reporting powwow prizes.

Topics Solicited

The ITG Newsletter staff encourages the submission of technical and procedural topics to be considered for an article. The goal is to support and educate tribal and tribal entity employees by disseminating information that promotes compliance with tax law requirements and regulations. Simply email your ideas to Sandra.King@irs.gov to be considered in the newsletter. If the topic is selected, I will research and prepare the article.



Great Lakes Area has a new ITG Specialist

ITG would like to welcome **Laurel Lasley** to our group of employees. Laurel will be the main contact for many of our tribes in Michigan and Wisconsin.



Laurel has worked as a Revenue Agent with the Exempt Organization division of the IRS for several years. She is very much looking forward to bringing her special expertise to her new position as an ITG Specialist. After completing her training over the next few weeks, Laurel will be on the job and ready to go!

In the meantime, continue to contact any of the individuals listed below if you have any questions or issues.

ITG Area Contacts

The complete list of ITG contacts for the Great Lakes area (Michigan, Minnesota, and Wisconsin) is as follows:

Serina Halverson, Manager Omaha, Nebraska 402-233-7328 Serina.M.Halverson@irs.gov	Sandy King, Specialist Grand Rapids, Michigan 616-365-4705 Sandra.King@irs.gov
Laurel Lasley, Specialist Grand Rapids, Michigan 616-365-4711 Laurel.L.Lasley@irs.gov	Stan Wiatros, Specialist St. Paul, Minnesota 651-312-7732 Stanley.J.Wiatros@irs.gov

Telephone, Internet, and Mailing Address:

Call: Customer Account Services (Toll free) 877-829-5500

Visit: Indian Tribal Governments at www.irs.gov/tribes

Write: Internal Revenue Service
Indian Tribal Governments SE:T:GE:ITG
1111 Constitution Ave., NW
Washington, DC 20224





Tax News For You!—Individual Tribal Member Information



Attention Small Business Owners and Self-Employed Individuals

The IRS website (www.irs.gov) has a section just for you. The [Small Business and Self-Employed Tax Center](#) provides links to major business subjects, such as filing and paying your taxes, responsibilities of the small business employer, forms and publications, online learning and educational products...just to name a few.

Want to learn more about what you need to know to run a small business? From the [Small Business and Self-Employed Tax Center](#) click on [Online Learning and Educational Products](#). That will take you to our [Small Business/Self-Employed Virtual Small Business Tax Workshop](#). Here you can learn about business taxes on your own time, and at your own pace.

In addition, up to 5 copies of Publication 1066C, A Virtual Small Business Tax Workshop on DVD, can be ordered for free using the online order form, or by calling (800) 829-3676.

Keep abreast of the latest tax-related news and information that could affect your business—check it out!!

Congratulations...you won!

Reporting Powwow prize winnings

For most powwow prize recipients, the income reported on Form 1099-MISC will be reported on Form 1040 as "other income-prizes and awards". Prize recipients should report all powwow prizes in this manner, even if the prize was less than \$600 or no Form 1099-MISC was received.

Some dancers that participate in a number of different powwows may consider dancing their hobby. The income is reported on Form 1040 as "other income-hobby income". These individuals may deduct the expenses associated with their hobby as an itemized deduction, miscellaneous expense subject to a reduction of 2% of AGI.

There are a number of people that earn their living as powwow dancers, drummers, callers, and announcers. These individuals may report their income as a trade or business on Schedule C. In addition to federal income tax, trade or business income is subject to self-employment tax.

No matter how your prize is reported, the payer of the prize is required to obtain certain identifying information from you. Your correct name, address, and taxpayer identifying number (usually your social security number) are required before the prize can be paid. Failure to provide that information may subject you to 28% back up withholding on the amount of the prize.

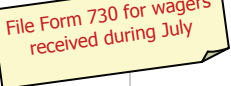


Federal Tax Calendar for Third Quarter 2009

July 2009

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

August 2009

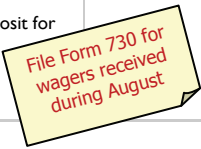
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5 * Make a deposit for 7/29-7/31	6	7 * Make a deposit for 8/1-8/4	8
9	10 Employees report July tip income to employers if \$20 or more	11	12 * Make a deposit for 8/5-8/7	13	14 * Make a deposit for 8/8-8/11	15
16	17 ** make a deposit for July if under the monthly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

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

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



September 2009

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

* = 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

July 1st

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

July 31st

- > File Form 941 for the 2nd quarter of 2009. If all deposits paid on time and in full, file by August 10th.
- > File Form 730 and pay the tax on applicable wagers accepted during June.

August 31st

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

September 30th

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