



# ITG News



Keeping First Nations Informed

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## Proposed Regulations Expand the Use of Electronic Payment System and Discontinue Paper Coupons Next Year

Consistent with a Financial Management Service initiative announced in April of this year, the IRS issued proposed regulations to significantly increase the number of electronic transactions between taxpayers and the federal government.

The proposed regulations (REG 153340-09) would eliminate the rules for making federal tax deposits by paper coupon because the paper coupon system will no longer be maintained by the Treasury Department after Dec. 31, 2010. The proposed regulations generally maintain existing rules for depositing federal taxes through the Electronic Federal Tax Payment System (EFTPS).

Using EFTPS to make federal tax deposits provides substantial benefits to both taxpayers and the government. EFTPS users can make tax payments 24 hours a day, seven days a week from home or the office.

Deposits can be made online with a computer or by telephone. EFTPS also significantly reduces payment-related errors that could result in a penalty. The system helps taxpayers schedule dates to make payments even when they are out of town or on vacation when a payment is due. EFTPS business users can schedule payments up to 120 days in advance of the desired payment date. Information on EFTPS, including how to enroll, can be found at [www.eftps.gov](http://www.eftps.gov) or by calling EFTPS Customer Service at 1-800-555-4477.

Some businesses paying a minimal amount of tax may make their payments with the related tax return, instead of using EFTPS. More details regarding taxes required to be deposited using EFTPS, dollar thresholds and other specific requirements are in the proposed regulations.



*paper coupon system no longer maintained by the Treasury Department*

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### Customer Satisfaction Survey is Coming

As a reminder, our annual Customer Satisfaction Survey will be in the mail in the near future. The purpose of the survey is to obtain feedback from our customers that will allow us to measure customer satisfaction with our products and services, and to determine areas where we need to effect operational changes.



## Message from the Director

Fall is here and for those of us at the Internal Revenue Service, it is the beginning of a new fiscal year. We will soon be issuing our FY2011 Work Plan, sending out a new Customer Satisfaction Survey, and beginning a new round of training for Tribes. Fall is always a busy time in ITG!

In the coming fiscal year, I expect ITG to try some new ways of communicating with the Tribes. For example, later this fiscal year we will hold our first ever webinar! We also plan to update our publications, make subscribing to this newsletter easier, and enhance our website. We are seeking to improve our communication with you and make it easier for you to get the information you need to administer your tribe's tax matters. Please suggest things that you think would be useful. We will listen.

ITG will continue to hold listening meetings as part of our commitment to consult with tribes. We will resume holding 4 regional meetings per year and will announce the schedule soon. These sessions are a good chance for us to hear from you and to discuss areas of concern, answer questions you may have, and reaffirm our government-to-government relationship. We will also be participating in national and regional tribal meetings such as NAFOA, NITA, and NCAI to continue to provide current information on federal tax matters. Invite us and we will come to your regional meetings as well.

Finally, we will be using our website to continue to keep you up to date on matters related to implementing the Affordable Care Act and other legislation which impacts tribes and tribal members. As you know, there are many consultation efforts underway across multiple federal agencies on these matters. We know they are important to you and we will make every effort to get information to you quickly.

*Christie Jacobs*

## Webinar on the Indoor Tanning Excise Tax

On October 6, 2010 (2:00 PM ET), the IRS will have a FREE webinar on the new Indoor Tanning Excise Tax. The webinar will cover: the new regulations, who is liable, collecting and remitting the tax, the tax forms, and more. Additional information can be found at <http://www.irs.gov/businesses/small/article/0,,id=166814,00.html#2>

**Register on-line at:** <http://www.visualwebcaster.com/IRS/72128/reg.asp?id=72128>



## Current scams and phishing sites posing as the IRS

There is a fraud risk you need to be aware of. It is related to the Electronic Federal Tax Payment System.

The IRS recently became aware of a fraudulent scheme targeting EFTPS users, the scheme uses an e-mail that claims your tax payment was rejected and directs you to a website for additional information. The website contains malware that will attempt to infect your computer.

If you receive a message claiming to be from the IRS or EFTPS, please:

1. Do not reply to the sender, access links on the site or submit any information to them.
2. Forward the message immediately to us at [phishing@irs.gov](mailto:phishing@irs.gov).
3. [How to report and identify](#) phishing, e-mail scams and bogus IRS websites.
4. If you receive a suspicious e-mail or discover a website posing as the IRS, please forward the e-mail or URL information to the IRS at [phishing@irs.gov](mailto:phishing@irs.gov).
5. [EFTPS](#) is a tax payment system provided free by the U.S. Department of Treasury. Pay federal taxes electronically via the Internet or phone 24/7. Visit [EFTPS](#) to enroll.

**Remember** The IRS does not initiate taxpayer communications through e-mail.



## Trust Fund Taxes are Important

As a **tribal government**, you (**Tribal Council Members**) have a lot of responsibility to **tribal** members and your employees. You want your **tribal government** to be successful. You constantly make decisions that affect your success. Each decision creates new opportunities and provides a new learning experience. You welcome the challenge!

Your employees are one of your most valuable resources. In paying their salary, you have the responsibility of withholding taxes from their paychecks. This withholding includes your employees' income tax and their share of FICA (Social Security and Medicare). You must periodically send this money to the Treasury on their behalf. This is called a "federal tax deposit."

You may be wondering why these federal tax deposits are so important. The deposits are actually part of your employees' wages. Equally important, the law requires that these deposits be made periodically. You could be charged large penalties if you don't make them when they are due.

When you pay your employees, you do not pay them all the money they earned. The income tax and the employees' share of FICA (Social Security and Medicare) you withhold from your employees' paychecks are the part of their wages you pay to the Treasury instead of to your employees. **The portion of their wages you hold for transmitting to the Treasury is called "Trust Fund" taxes.**

Through this withholding, your employees pay their contributions toward their retirement benefits (Social Security and Medicare) and the income taxes reported on their own tax returns. Your employees' trust fund taxes, along with the employer's matching share of FICA, are paid to the Treasury through the Federal Tax Deposit (FTD) System.

The part of your employees' wages that you do not give them is actually their money. You should deposit these amounts on time for their benefit. Postponing the tax deposit isn't the same as using your own money to make a late payment on your phone bill or to a supplier.

Congress established large penalties for employers that delay turning over employment taxes to the Treasury. The longer you delay paying that money, the more it could cost you.

### TRUST FUND TAX -

The money an employer is required to

1. withhold from an employee's wages
    - Federal Income Tax Withheld,
    - Social Security and Medicare taxes
  2. periodically pay to the Treasury.
- Federal income tax withheld is then credited against tax due on an employee's individual tax return.
  - Social Security and Medicare withheld are the employee's contribution toward retirement and hospital benefits.



## Trust Fund Recovery Penalty

What happens if your **tribal government** cannot or does not make payroll tax payments?

Can Tribal Council Members be held liable for the tribe's unpaid payroll taxes and be assessed the TRUST FUND RECOVERY PENALTY? **Yes!**

**What is the trust fund recovery penalty?**

If income, social security, and Medicare taxes that must be withheld are not withheld or are not deposited or paid to the United States Treasury, the trust fund recovery penalty may apply. The penalty is the full amount of the unpaid trust fund tax. This penalty may apply to you, **tribal council members**, if these unpaid taxes cannot be immediately collected from the employer, business, or **tribal government**.

The Trust Fund Recovery Penalty (TFRP) may be assessed against any person, including an employee, a director, an officer, a **council member of a tribal government**, or a council member of a city government, who is responsible for collecting or paying withheld income and employment taxes, and willfully fails to collect or pay them. The TFRP may be imposed on all persons who are determined by the IRS to be responsible for collecting, accounting for, and paying over these taxes and who acted willfully in not doing so.

**Employment Taxes and the Trust Fund Recovery Penalty (TFRP)**

To encourage prompt payment of withheld income and employment taxes, including social security taxes, Congress passed a law that provides for the TFRP. These taxes are called trust fund taxes because you actually hold the employee's money in trust until you make a federal tax deposit in that amount. The TFRP may apply to you if these unpaid trust fund taxes cannot be immediately collected from the business. The business does not have to have stopped operating in order for the TFRP to be assessed.

**Who Can Be Responsible for the TFRP**

The TFRP may be assessed against any person who:

- is **responsible** for collecting or paying withheld income and employment taxes, and
- **willfully fails** to collect or pay them.

A **responsible** person is a person or group of people who has the duty to perform and the power to direct the collecting, accounting, and paying of trust fund taxes. This person may be:

- **a council member or employee of a tribal government,**
- a council member or employee of a city government,
- an officer or an employee of a corporation,
- a member or employee of a partnership,
- a corporate director or shareholder,
- a member of a board of trustees of a nonprofit organization,
- another person with authority and control over funds to direct their disbursement, or another corporation.

....continued on page 6



...continue from page 5 Trust Fund Recovery Penalty (TFRP)

For **willfulness** to exist, the responsible person:

- must have been, or should have been, aware of the outstanding taxes and
- either intentionally disregarded the law or was plainly indifferent to its requirements (no evil intent or bad motive is required).

Using available funds to pay other bills or creditors when the business is unable to pay the employment taxes is an indication of willfulness.

An employee is not a responsible person if the employee's function was solely to pay the bills as directed by a superior, rather than to determine which creditors would or would not be paid.

You may be asked to complete an interview in order to determine the full scope of your duties and responsibilities. Responsibility is based on whether an individual exercised independent judgment with respect to the financial affairs of the business.

### **Figuring the TFRP Amount**

The amount of the penalty is equal to the unpaid balance of the trust fund tax. The penalty is computed based on:

- The unpaid income taxes withheld, plus
- The employee's portion of the withheld social security and Medicare taxes.

### **Assessing the TFRP**

If the IRS determines that you are a responsible person, they will provide you a letter stating that they plan to assess the TFRP against you. You have 60 days (75 days if this letter is addressed to you outside the United States) from the date of this letter to appeal their proposal. The letter will explain your appeal rights. If you do not respond to their letter, the IRS will assess the penalty against you and send you a Notice and Demand for Payment.

### **Caution:**

Once the IRS asserts the penalty, they can take collection action against your personal assets. For instance, they can file a federal tax lien or take levy or seizure action against your wages, bank account, or vehicle.

### **Avoiding the TFRP**

You can avoid the TFRP by making sure that all employment taxes are collected, accounted for, and paid to the IRS when required. Make your tax deposits and payments on time.

Additional information on employment taxes can be found in [Publication 15](#), Employer's Tax Guide, and [Form 941](#), Employer's Quarterly Federal Tax Return.



## Tax News

### **IRS Invites Public Comment on New Reporting of Payments Made in a Trade or Business**

[Notice 2010-51](#) invites public comments regarding guidance to be provided concerning new requirements with respect to the reporting of payments made in the course of the payor's trade or business. Very generally, these new requirements imposed by Section 9006 of *Affordable Care Act* expand the existing information reporting requirements to apply to payments made to corporations and to include certain payments of gross proceeds and with respect to property.

### **BSA E-Filing Announces New Toll Free Number and Email Address**

The Financial Crimes Enforcement Network (FinCEN) announces a new toll free number and email address for the Bank Secrecy Act Electronic Filing (BSA E-Filing) Service Desk.

The new number is 1-866-346-9478 (Option 1) and the new email address is [BSAEFiling-Help@fincen.gov](mailto:BSAEFiling-Help@fincen.gov). The Service Desk hours and days of operation will remain the same: Monday through Friday 8 a.m. to 6 p.m. East Coast Time. The BSA E-Filing homepage is located at <http://bsaefiling.fincen.treas.gov>.

### **Do You Know a Small Organization at Risk of Losing Its Exempt Status?**

We need your help to prevent tax-exempt organizations in your community from losing their tax exemption. Tax-exempt organizations, except churches and church-related groups, that fail to file for three consecutive years [automatically lose their tax-exempt status](#). The IRS is providing [one-time relief](#) to allow small tax-exempt organizations to come back into compliance by October 15, 2010, and retain their tax-exempt status even though they failed to file for three consecutive years. The IRS has published a [list](#) of over 300,000 organizations at risk of losing their exemption because the IRS has no record of their filing for 2007, 2008 or 2009.

If you are a volunteer, member or just a friend of an organization at risk of losing its exemption, please alert the organization and encourage it to go to [IRS.gov](http://IRS.gov) and find out how the organization can come back into compliance today.



## Tax News

### Pre Order the Tax Calendar for Small Businesses and Self-Employed

The 2011 Tax Calendar is available for pre-order. If you order now, the English version of the 2011 Tax Calendar will be shipped by early November. The Tax Calendar for Small Businesses and Self-Employed (Pub 1518, Catalog Number 12350Z) is a 12-month wall calendar. It is filled with useful information on general business taxes, IRS and SSA customer assistance, electronic filing and paying options, retirement plans, business publications and forms, and common tax filing dates. Each page highlights different tax issues and tips that may be relevant to small business owners with room on each month to add notes, state tax dates, or business appointments. [Copies can be ordered online](#) or from the IRS by calling (800) 829-3676.



**See the Spokane Training Workshop Opportunities on pages 12 and 13.**

## Tax News For You

The U.S Department of Treasury announced that it will launch a ***new pilot program*** to provide the banked and under-banked Americans with access to safe, low-cost financial accounts. This pilot program will offer certain low and moderate income individuals to sign up for new accounts with debit card access at tax time in order to receive their refunds through direct deposit. This pilot program will also test offering accounts that can be used year-round in the future to deposit other sources of income, store money safely, make purchases, pay bills, withdraw cash, and build savings.

This means to you...

The use of safe and appropriate financial services and products can help households maintain financial stability. Unbanked and under-banked individuals often face difficulties saving and planning for their financial futures, making them more vulnerable to medical or employment emergencies and threatening their ability to invest in continuing education, purchase a home, or send their children to college. The unbanked are disproportionately low and moderate income.

To find out more on Direct Debit on [www.irs.gov](http://www.irs.gov)



## Tax News For You

### IRS Removes Debt Indicator and The Power of Direct Debit

#### What does this mean to you?

Internal Revenue has announced that starting with next year's tax filing season it will no longer provide tax preparers and associated institutions with the "debt indicator," which is used to facilitate refund anticipation loans (RALs).

#### What is a **Debt Indicator**?

RALs are loans secured by a taxpayer's anticipated tax refund. Tax preparers who electronically submit a client's tax return receive in the acknowledgement file an **indication** of whether an individual taxpayer will have any portion of the refund offset for delinquent tax or other debts, such as unpaid child support or delinquent federally funded student loans. This acknowledgment is known as the **debt indicator** and is used as an underwriting tool for RALs. The IRS will no be providing debt indicators.

"Refund Anticipation Loans are often targeted at lower-income taxpayers," IRS Commissioner Doug Shulman said." With e-file and direct deposit, these taxpayers now have other ways to quickly access their cash."

Taxpayers will continue to have access to information about their refunds and any offsets through the "Where is my refund?" service on [www.irs.gov](http://www.irs.gov)

IRS plans to explore the possibility of providing a new tool for the 2012 tax filing season to give taxpayers a mechanism to use an appropriate portion of their tax refund to pay for the services of a professional tax return preparer.

To find out more on debt indicator on [www.irs.gov](http://www.irs.gov)

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**See the Spokane Training Workshop Opportunities on  
pages 12 and 13.**



# October 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 Make a deposit for Sep 25-28.*	2
3	4	5	6 Make a deposit for Sep 29-Oct 1.*	7	8 Make a deposit for Oct 2-5.*	9
10	11	12 Employees are required to report to you tips of \$20 or more earned during September.	13	14 Make a deposit for Oct 6-8.*	15 Make a deposit for Oct 9-12.* Make a deposit for Sep under monthly deposit rule.**	16
17	18	19	20 Make a deposit for Oct 13-15.*	21	22 Make a deposit for Oct 16-19.*	23
24/31	25	26	27 Make a deposit for Oct 20-22.*	28	29 Make a deposit for Oct 23-26.*	30

# November 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 <i>File Form 720 the 3rd calendar quarter of 2010.</i>		3 Make a deposit for Oct 27-29.*	4	5 Make a deposit for Oct 30—Nov 2.*	6
		9	10 Make a deposit for Nov 3-5.* Employees are required to report to you tips of \$20 or more earned during October.	11	12	13
14	15 Make a deposit for Nov 6-9* Make a deposit for Oct under monthly deposit rule.**	16	17 Make a deposit for Nov 10-12.*	18	19 Make a deposit for Nov 13-16.*	20
21	22	23	24 Make a deposit for Nov 17-19.*	25	26	27
28	29 Make a deposit for Nov 20-23.*	30 <i>Form 730 for wagers received during Oct.</i>				

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



# December 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1 Make a deposit for Nov 24-26.*	2	3 Make a deposit for Nov 27-30.*	4
5	6	7	8 Make a deposit for Dec 1-3.*	9	10 Make a deposit for Dec 4-7.* Employees are re- quired to report to you tips of \$20 or more earned during September.	11
12	13	14	15 Make a deposit for Dec 8-10.* Make a deposit for Nov under monthly deposit rule.**	16	17 Make a deposit for Dec 11-14.*	18
19	20	21	22 Make a deposit for Dec 15-17.*	23	24	25
26	27 Make a deposit for Dec 18-21.*	28	29 Make a deposit for Dec 22-24.*	30	31	

\* = 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.

## Did you know?

You can subscribe/download the tax calender to your Outlook or iCal. Just go to the link below and follow the instructions.

<http://www.irs.gov/businesses/small/article/0,,id=176080,00.html>

## Return Filing Dates

### November 1

- > File Form 730 and pay the tax on applicable wagers accepted during September 2010.
- > File Form 720 for 3rd quarter of 2010.

### November 30

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



## **Spokane, Washington Basic Payroll Tax/Information Returns Workshop for Northwest Indian Tribes**

### **WHAT?**

Two-Day Basic Payroll Tax/Information Returns Workshop – Maximum 30 attendees per class.  
Registration is First Come – First Served

### **Who is invited?**

Persons who prepare the employment tax forms (941s, W-2s, 1099s) for Northwest Indian Tribes or Tribal Entities

### **Who Pays for what?**

No Charge for the class. Attendees **MUST** pay for their own travel, lodging and food.

### **When will the classes be held?**

November 15-16, 2010. The tentative start time for the 15th is 12:30pm.

### **Where?**

Northern Quest Casino, 100 North Hayford Road, Airway Heights, WA 98579

### **What will be taught?**

- How to Avoid Penalties and Interest
- Independent Contractors versus Employees
- IRS Collections Process
- Calculating Employment Tax Liabilities
- How to handle Travel Expenses
- Employment Tax Deposit Schedules
- Preparation and Filing of Form 941, Form 945, W-2s and Form 1099s
- End of Year Reconciliation of Form 941s and W-2s
- Social Security – How to file W-2s electronically
- Time is set aside on the second day to discuss any issues or problems you may have with IRS

### **What should I bring to the Workshop?**

Bring any Notices or Letters from IRS or Social Security and a handheld calculator.

**Contact Doug Wellington for additional information or to register**  
**Telephone: (360) 696-7643 FAX: (360) 699-1060**  
**Email: [douglas.wellington@irs.gov](mailto:douglas.wellington@irs.gov)**



## **Spokane, Washington Gaming Information Return Workshop for Northwest Indian Tribes**

### **WHAT?**

One-Day Gaming Related Information Reports Workshops – Maximum 30 attendees per class. Registration is First Come – First Served

### **Who is invited?**

Persons who prepare the gaming related tax forms (W-2Gs, 1042s, 1099s and 8027s) for Northwest Indian Tribes or Tribal Entities

### **Who Pays for what?**

No Charge for the class. Attendees MUST pay for their own travel, lodging and food.

### **When will the classes be held?**

November 17, 2010. The tentative start time for the 17th is 8:00am.

### **Where?**

Northern Quest Casino, 100 North Hayford Road, Airway Heights, WA 98579

### **What will be taught?**

- The required tax reporting for gaming related payments/activities. To include payments made to: U.S. Residents - W-2Gs, Form 1099-Misc, Form 1096, Form W-9, and Form 5754
- Foreign Persons – Form 1042, Forms 1042-S and T, W-7, W-8BEN, and Pub. 515.
- Tax Deposit Schedules
- How to Avoid Penalties and Interest
- End of Year Reconciliation of Form 945 to W-2G and 1099-Misc and the various 1042 forms
- TIP Compliance – Form 8027, TRDA and GITCA tip agreements.

### **What should I bring to the Workshop?**

Bring any Notices or Letters from IRS or Social Security and a handheld calculator.

**Contact Doug Wellington for additional information or to register**

**Telephone: (360) 696-7643 FAX: (360) 699-1060**

**Email: [douglas.wellington@irs.gov](mailto:douglas.wellington@irs.gov)**



## PACIFIC NORTHWEST—Washington, Oregon & Idaho Area Contacts

As you know, in the IRS Office of Indian Tribal Governments, there are ITG Specialists assigned to work with specific Tribes. The Specialists act as liaisons between the tribe and the IRS, answer questions, and solve problems related to a tribe's tax obligations. Below is a list of all of the tribes in Washington, Oregon, and Idaho as well as the ITG Specialist assigned to each tribe. When you have questions or problems of a tax nature, you can call your assigned ITG Specialist. In the event that the Specialist cannot be reached, tribes may contact, Joe Kincaid, the area manager at the telephone number noted below, or may contact ITG at 202-283-9800 if the manager cannot be reached. We will ensure that someone returns your telephone call within 24 hours.

**Jing Chin (503) 326-3355**  
[Jing.Chin@irs.gov](mailto:Jing.Chin@irs.gov) Portland, OR

Burns Paiute Tribe of the Burns Paiute Indian Colony  
Confederated Tribes of Coos, Lower Umpqua & Siuslaw Indians  
Confederated Tribes of the Grand Ronde Indian Community  
Confederated Tribes of the Siletz Reservation  
Confederated Tribes of the Umatilla Reservation  
Confederated Tribes of the Warm Springs Reservation  
Coquille Tribe  
Cow Creek Band of Umpqua Indians  
Cowlitz Tribe of Indians  
Klamath Indian Tribe of Oregon  
Quileute Tribe of the Quileute Reservation  
Shoalwater Bay Tribe of the Shoalwater Bay Indian Reservation  
Snoqualmie Tribal Organization  
Stillaguamish Tribe

**Doug Wellington (360) 696-7643 x 225**  
[Douglas.Wellington@irs.gov](mailto:Douglas.Wellington@irs.gov) Vancouver, WA

Confederated Tribes of the Chehalis Reservation  
Confederated Tribes of the Siletz Reservation  
Hoh Indian Tribe of the Hoh Reservation  
Jamestown S'Klallam Tribe of Washington  
Kalispel Indian Community of Kalispel Reservation  
Lower Elwha Tribal Community of the Lower Elwha Reservation  
Nisqually Indian Tribe  
Northwestern Bank of Shoshoni Nation  
Samish Indian Tribe  
Sauk-Suiattle Indian Tribe  
Skokomish Indian Tribe  
Shoshone-Bannock Tribes of the Fort Hall  
Squaxin Island Tribe  
Suquamish Tribal Council—Port Madison Reservation  
Swinomish Indians of the Swinomish Reservation

**Mike Fehrenbacher (360) 696-7643 x227**  
[Michael.Fehrenbacher@irs.gov](mailto:Michael.Fehrenbacher@irs.gov) Vancouver, WA

Coeur d'Alene Tribe of the Coeur d'Alene Reservation  
Confederated Tribes of the Colville Reservation  
Confederated Tribes of the Yakama Reservation  
Kootanai Tribe of Idaho  
Lummi Tribe of the Lummi Reservation  
Makah Indian Tribe of the Makah Indian Reservation  
Muckleshoot Indian Tribe  
Nez Perce Tribe of Idaho  
Nooksack Indian Tribe of Washington  
Port Gamble S'Klallam Indian Community  
Puyallup Tribe of the Puyallup Reservation  
Quinault Tribe of the Quinault Reservation  
Spokane Tribe of the Spokane Reservation  
Tulalip Tribes of the Tulalip Reservation  
Upper Skagit Indian Tribe of Washington

**Joe Kincaid**  
**Group Manager**  
Telephone # - 503-326-2381  
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