



Payroll Resumption Emergency Procedures And Reporting Essentials (PREPARE)

Below is a list of steps to take when there has been an unforeseen interruption in payroll processing and/or federal tax reporting.

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-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