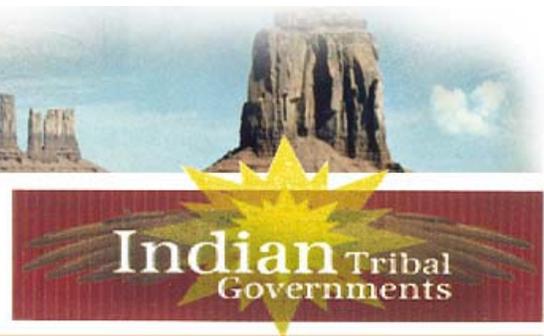


ITG News



Keeping First Nations Informed

January 2010

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Southwest Edition

Before You File Forms 1099 and W-2G

Have you ever had to resolve Taxpayer Identification Number (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 before you issue or file the Forms, 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!



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FIRE...Filing Information Returns Electronically

If you file 250 or more Information Returns for any calendar year, the Internal Revenue Service (IRS) requires that these information returns 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. Remember: Electronic filing does not eliminate the requirement that the employer retain the records on-site that were used to input information into the FIRE system.

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 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 of 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 Government Specialist for a copy. Filers may also contact the IRS/ECC toll free at 1-866-455-7438 extension 3 for customer service questions.

NOTE: You need separate TCC numbers to file Forms 1042-S and 8027 electronically.



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 January 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. Independent contractor Runzheimer International 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.

Revenue Procedure 2009-54 contains additional details regarding the standard mileage rates.

For more information, visit the IRS web site at www.irs.gov.

Mandatory Electronic Filing

The 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 are required to file the information returns 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 of \$50.00 per information return that exceeds the 250 threshold if you fail to file electronically when required.

New Federal Withholding Tables are Available for Employers

The new Federal Income Tax Withholding Tables are currently available on-line at: <http://core.publish.no.irs.gov/pubs/pdf/10000y10.pdf>. These withholding rates are effective 1-1-2010.

The tables are located in the Publication 15, Circular E, Employers Tax Guide. If you have any questions or need assistance locating the new tables, then please contact your assigned ITG Specialist located on page 13.



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

(Continued on page 6)



(Continued from page 5)

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.

Self-Assess Your Federal Tax Compliance Risks

Tribal entities can self-assess their federal tax compliance and work with ITG to address any problems they uncover. Information on the program 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.



Free Tax Return Preparation Available

Most individuals, these days, are looking for ways to save money. This is especially true when it comes to having to prepare your Individual Income Taxes. The Volunteer Income Tax Assistance (VITA) Program offers free tax help to low-to-moderate income (generally, \$49,000 and below) people who cannot prepare their own tax returns. Do not forget to inquire if you would qualify for the Earned Income Tax Credit (EITC), this credit is worth up to \$5,657 this year. You could be entitled to this credit and a refund even if you did not have any federal income tax withholding.

Certified volunteers sponsored by various organizations receive training to help prepare basic tax returns in communities across the country. The demand for VITA services has increased so you need to get to the sites early to get your taxes completed. VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls, and other convenient locations. In Arizona, the following Tribal entities have VITA sites open for employees and tribal members:

- Colorado River Indian Tribes (CRIT)
- Cornfields Chapter of the Navajo Nation
- DNA –People Legal Services
- Gila River Indian Community
- Navajo Nation – United Way
- Pascua Yaqui Tribe
- Pinon Chapter – Satellite – DNA- People Legal Services
- San Carlos Housing Authority
- San Lucy District of the Tohono O’odham Nation
- Salt River Pima – Maricopa Indian Tribe
- Tohono O’odham Nation
- White Mountain Apache Tribe

Most VITA locations also offer free electronic filing. In order to locate the nearest VITA site individuals residing anywhere in the United States can contact the IRS, call: 1-800-829-1040. You will need to provide your zip code to identify the VITA site closest to you. Additionally you may contact Information & Referral at 1-800-352-3792 (outside of Maricopa County) or 602-263-8856 for Maricopa County.

The Office of Indian Tribal Governments would like to thank all of its 2009 filing season partners for their contribution to the VITA program and assisting their local tribal membership and employees. For the 2009 filing season all the tribes listed above participated in the VITA program. Additionally in the 2009 filing season Inter-Tribal Council in Phoenix and Quechan Indian Tribe of the Fort Yuma Indian Reservation participated in the VITA program.

Congratulations to Pascua Yaqui Tribe for receiving a grant for its 2010 VITA program. Under the VITA Grant Program, the IRS awarded matching grants to 147 organizations that will offer free tax preparation services during the 2010 filing season at locations in all 50 states and the District of Columbia. For the complete listing of the 2010 grant recipients refer to IR-2009-104 or http://www.irs.gov/pub/irs-utl/2010_vita_grants.pdf.



Casino Information Return Reporting:

How to account for Restricted or “Bonus Slot” Points?

The casinos have various names for the reporting of the restricted points being awarded. At some locations the points are called “Bonus Slot Points” at other casinos these are referred to as restricted points. The restricted player club points are typically awarded to patrons through various promotions offered by the casino. These restricted player club points are restricted by the casino and cannot be converted by the patron into cash or cash equivalents. These points can only be used by the patron for additional play at the slot machines. These restricted points are **not** considered cash or cash equivalents. Since these restricted points are not cash or cash equivalents, these restricted points are not reportable on a Form W-2G, (Certain Gambling Income) or Form 1099-MISC (Miscellaneous Income), these are classified as non-taxable rebates.

However, if at anytime the patron is allowed to convert these restricted points into cash or cash equivalents; then the restricted points are not considered restricted points. These are reportable on a Form W-2G at the time the restricted points were won or awarded.

Casino Reporting of Player Club Points

The July 2008 edition of the Southwest Newsletter contained an article on the reporting of coupons issued by the casinos. Recently ITG Specialists have been receiving questions related to the reporting of player club points. Player Club points are typically tracked on a card, similar to a credit card which is issued to the patron. The player club card when inserted into a slot machine, tracks the customer’s play. Unrestricted player club points are typically calculated based on the amount of play on the patron’s playing tracking card and are based on the amount of coin-in-play. Unrestricted player club points are credited in accordance with a preset ratio (e.g. one point for every \$15 of coin-in). When sufficient credits are accumulated, the patron may redeem them for various valuable rewards. The industry’s term for these payments made by slot clubs is “slot scrip”. The vast majority of accumulated credits are typically redeemed for small rewards with values below the threshold for issuance of Form W-2G or Form 1099-MISC.

In Letter Ruling (LTR) 93-40-007, the Service was presented with the question of whether an airline was required to file information returns under Internal Revenue Code Section (IRC §) 6041 for redemptions issued to members of its frequent flyer program. The Service determined that the airline was not obligated to file such information returns.

It is the position of the IRS that slot clubs are analogous to frequent flyer programs, therefore it is highly probable that slot club rewards will be similarly treated. For coin-in systems, the amount of the slot scrip earned for playing is prorated and known in advance; therefore slot scrip may reasonably be classified as a non-taxable rebate. If slot scrip is not income to slot club recipients, then the casinos clearly have no obligation to file information returns under IRC §6041.



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.
- **Determine preparer's credentials.** Only attorneys, CPAs and enrolled agents can represent taxpayers 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?



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



Tax News For You!

Individual Tribal Member Information

Tax Law Change: Who is a Qualified Child?

Beginning January 1, 2009, the definition of a qualified child changed. All of the following tests must be met to claim a dependency exemption under the rules for a qualifying child.

Dependent Taxpayer Test — Qualifying Child

If you could be claimed as a dependent by another person, you cannot claim anyone else as a dependent. Even if you have a qualifying child or a qualifying relative, you cannot claim that person as a dependent.

Joint Return Test — Qualifying Child To meet this test, the child must be:

- Unmarried,
- Married but does not file a joint return, or
- Married and files a joint return only to claim a refund of withheld tax, neither the dependent nor spouse can claim personal exemption on their joint return

Citizen or Resident Test — Qualifying Child

To meet this test, the child must be:

- A U.S. citizen or resident or
- A resident of Canada or Mexico

Relationship Test — Qualifying Child

To meet this test, the child must be:

- Your son, daughter, stepchild, eligible foster child, adopted child, or a descendant (for example, your grandchild) of any of them, or
- Your brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant (for example, your niece or nephew) of any of them.

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Age Test — Qualifying Child

To meet this test, the child must be:

- Under age 19 at the end of the year
- A full-time student under age 24 at the end of the year, or Permanently and totally disabled at any time during the year, regardless of age.

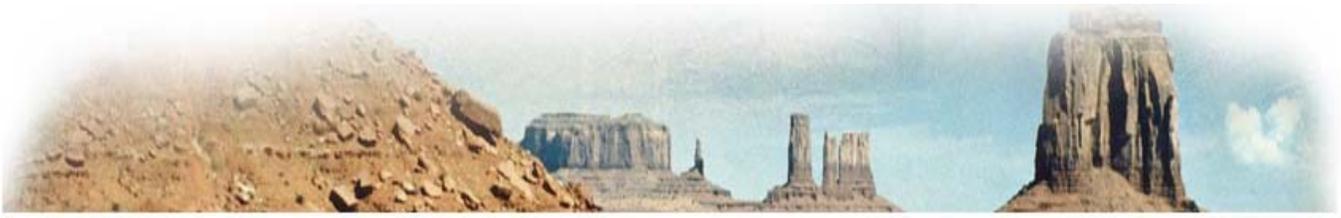
In many households, with the economic downturn, there are many multi-generational households. In the tax years from 2005—2008, taxpayers could decide who would receive the best tax benefit for claiming a dependent. If the family members could not agree who would claim the dependent then the tie-breaker rules would be applied. Beginning in tax period 2009, the tie breaker rules are the rules for determining who can claim a dependency exemption for a qualified child. The rules for determining who can claim a qualified child are as follows:

- If only one of the person's is the child's parents, the child is treated as the qualifying child of the parent.
- If two of the persons are the child's parents, the child is treated as the qualifying child of the parent with whom the child lived for the longer period of time in 2009. If the child lived with each parent for the same amount of time, the child is the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2009.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2009.
- If a parent can claim the child as a qualifying child but no parent does so, the child is treated as the qualifying child of the person who had the highest AGI for 2009, but only if that person's AGI is higher than the highest AGI of either of the child's parents.

In prior years, the family could determine the best overall reporting of the qualified child to obtain the best tax benefit. Based on the change in the law, a child or grandchild who qualified as a dependent in 2008, may not qualify as a dependent in 2009. This may also impact the filing status of the persons involved.

To assist with this tax issue and other tax issues such as the "Making Work Pay" credit the IRS, in partnership with, various tribal sites has opened Volunteer Income Tax Assistance (VITA) sites to assist with the free tax preparation and electronic filing of the individual tax returns.

In order to locate the nearest VITA site individuals residing anywhere in the United States can contact the IRS, call 1-800-829-1040. You will need to provide your zip code to identify the VITA site closest to you.



>>>> *Southwest Indian Tribal Government Specialists* <<<<

Due to recent personnel changes and realignment of tribal assignments, the current Southwest ITG Specialists are listed below with their assigned tribes and pueblos. If you have a question and your assigned Specialist is not available, please contact **Lonnette Graham**, Southwest Group Manager, at (505) 837-5536 or e-mail her at Lonnette.L.Graham@irs.gov. If no one is available please contact us at (202) 283-9800 and someone will return your call within 24 hours.

<p>Aaron Coleman Aaron.H.Coleman@irs.gov (623) 643-0489</p>	<p>Arizona: Fort Mojave Indian Tribe, Kaibab-Paiute Tribe, Navajo Nation--Chinle Agency, San Juan Southern Paiute, Yavapai-Prescott Indian Tribe</p> <p>New Mexico: Cochiti Pueblo, Laguna Pueblo & Zia Pueblo</p>
<p>Jimmy Crook Jimmy.C.Crook@irs.gov (505) 837-5613</p>	<p>New Mexico: Isleta Pueblo, Mescalero Apache Pueblo, Ohkay Ohwingey Pueblo, Pojoaque Pueblo, Sandia Pueblo, Santa Ana Pueblo, Tesuque Pueblo</p> <p>Utah: Paiute Indian Tribe of Utah & Ute Indian Tribe of the Uintah & Ouray Reservation</p>
<p>Tricia Miller Tricia.L.Miller@irs.gov (520) 205-5078</p>	<p>Arizona: Ak-Chin Indian Community, Hualapai Tribe, Navajo Nation-Fort Defiance Agency</p> <p>Colorado: Southern Ute Tribe, Ute Mountain Ute Tribe,</p> <p>New Mexico: Jemez Pueblo, Nambe Pueblo, Picuris Pueblo, Santa Domingo Pueblo</p> <p>Texas: Ysleta Del Sur Pueblo</p>
<p>Marvin Millsap Marvin.E.Millsap@irs.gov (505) 837-5693</p>	<p>Arizona: Havasupai Tribe and Hopi Tribe</p> <p>New Mexico: Acoma Pueblo, Jicarilla Apache Tribe, Navajo Nation--Eastern Agency, San Felipe Pueblo, San Ildefonso Pueblo, Santa Clara Pueblo & Taos Pueblo</p>
<p>Theresa Nosie Theresa.S.Nosie@irs.gov (480) 503-7318</p>	<p>Arizona: Fort McDowell Yavapai Nation, Navajo Nation Government, Navajo Nation-Western Agency, Salt River Pima-Maricopa Indian Community, Tonto Apache Tribe, White Mountain Apache Tribe</p> <p>New Mexico: Zuni Pueblo</p> <p>Utah: Skull Valley Band of Goshutes</p>
<p>Michelle Risk Michelle.L.Risk@irs.gov (520) 205-5022</p>	<p>Arizona: Cocopah Indian Tribe, Colorado River Indian Tribes, Fort Yuma-Quechan Indian Tribe, Gila River Indian Community, Navajo Nation--Northern Agency, Pascua Yaqui Tribe, San Carlos Apache Tribe, Tohono O'odham Nation & Yavapai-Apache Nation</p>

For a complete listing of ITG Specialists and their assigned tribes and pueblos, go to:
http://www.irs.gov/pub/irs-tege/itg_specialists.pdf

To add your name or e-mail address to our mailing list, please contact us via e-mail at Michelle.L.Risk@irs.gov, or call Michelle Risk at (520) 205-5022.



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 in- come 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	3 * Make a deposit for	4	5 * Make a deposit for	6
7	8 <i>File Form 941 the 4th calendar quarter of 2009</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.

NOTE: Deposits made through EFTPS must be initiated at least one day prior to the due dates listed above in order to be timely.



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 or more	11	12 * Make a deposit for 3/6-3/9	13
14	15 ** make a deposit for February if under the monthly deposit rule	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 electronically.
- > 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.