

ITG News



Keeping First Nations Informed



July 2009

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Southwest 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...

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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](#).



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/>.

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.



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 6

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 5

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.



Grants Available for Volunteer Income Tax Assistance (VITA) Deadline to File: July 17, 2009

For tribes currently participating in the VITA program and those tribal entities interested in applying there is a opportunity to apply for a grant to defray the cost of operating or establishing a VITA site. Each organization/partner is encouraged to share a connection. **The power point presentation is posted on the IRS web site at www.irs.gov/individuals/article/0,,id=184243,00.html.**

Publication 4671, *VITA Grant Program Overview and Application Package* has been revised based on both internal and external feedback. This publication provides a comprehensive overview of the VITA program, as well as details about the VITA Grant application process. Please take time prior to the call to review the revised Publication 4671 and other VITA Grant Program information that is available on www.IRS.gov.

As a courtesy, Publication 4671 has been mailed to all 2009 VITA Grant applicant organizations that applied to the program last year. Others may secure a copy via Grants.gov (keyword search - VITA) and at the web address listed above.

If you have any questions, feel free to contact the GPO at (404) 338-7894 or by e-mail at grant.program.office@irs.gov. Remember, the grant application period will end on July 17, 2009.

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.

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 "Enhancing Federal 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.



Tax News For You!

Individual Tribal Member Information

Special Tax Break on New Car Purchases

The Internal Revenue Service and Treasury Department today announced that a tax break for the purchase of new motor vehicles is available in states that do not have a state sales tax. Under the American Recovery and Reinvestment Act of 2009, taxpayers who buy a new motor vehicle this year are entitled to deduct state or local sales or excise taxes paid on the purchase.

The IRS and Treasury have determined that purchases made in states without a sales tax – such as Alaska, Delaware, Hawaii, Montana, New Hampshire and Oregon – can also qualify for the deduction.

The IRS said today that taxpayers who purchase a new motor vehicle in states that do not have state sales taxes are entitled to deduct other fees or taxes imposed by the state or local government. The fees or taxes that qualify must be assessed on the purchase of the vehicle and must be based on the vehicle's sales price or as a per unit fee. According to the IRS, Congress intended for these fees or taxes to qualify for this special tax deduction.

"This special tax break is available for people purchasing a new car this year, and that can include people in states without a sales tax," said IRC Commissioner Doug Shulman. "This means that more people more people can take advantage of this deduction when they file their tax returns next year."

To qualify for this deduction, the vehicle must be purchased after February 16, 2009, and before January 1, 2010. Taxpayers can claim this special deduction only on their 2009 tax returns to be filed next year.

The deduction is limited to the fees or taxes paid on up to \$49,500 of the purchase price of a qualified new car, light truck, motor home or motorcycle.

The amount of the deduction is phased out for taxpayers whose modified adjusted gross income is between \$125,000 and \$135,000 for individual filers and between \$250,000 and \$260,000 for joint filers.

The special deduction is available regardless of whether taxpayers itemize deductions on their returns. Taxpayers who do not itemize will add this additional amount to the standard deduction on their 2009 tax return. The IRS reminded taxpayers the deduction may not be taken on 2008 returns.



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



Special Message from the Southwest Indian Tribal Governments Group Manager

The Southwest ITG Group is changing, growing and working hard to provide the best service to Tribal Governments in the four corner's States. There have been changes due to; a detail of a specialist, a retirement, and hiring of new employees. Our goal during this transition is to continue to provide excellent service and federal tax products to Tribal Governments.

Lounette Graham, ITG Specialist is on a detail with Governmental Entities for the next two years and will not be available for assistance. We wish her well in her new position and know that her customers will continue to receive excellent service from their new specialists. Please refer to the Tribal Assignments page in this issue of the newsletter to ensure that you have current contact information for your tribal specialist.

We are very happy to announce that we have hired two new Arizona specialists and one New Mexico specialist who bring a variety of tax law and tribal experience with them to their positions. I hope that you will be as excited as I am to work with these new ITG Specialists.

In the Phoenix office we have Bruce Arnoldussen, who has worked with local and tribal governments before in his career. He will join ITG Specialists Theresa Nosie and Aaron Coleman working with tribes in the area. In the Tucson office we have Tricia Miller, who comes to us from the Arizona Auditor General's Office. Tricia will be working with Michelle Risk to provide federal tax assistance to our Tribal Government customers in southern Arizona and New Mexico. In Albuquerque, Marvin Millsap who is coming to us from the Arizona Corporate Commission will be joining Jimmy Crook in ensuring that New Mexico Tribal Governments receive timely federal tax assistance.

You may not find these new hires in the office much over the next three months due to extensive training on Indian Tribal Governments and their unique relationship with the Internal Revenue Service. So please remember to contact me if your e-mail has not been returned within 24 hours, or your specialist is unavailable. As soon as possible, your specialist will be sending a introduction letter to the tribes that will include their phone numbers.

Thank you,

Anita Gentry



ITG Focus:

An ITG Specialist Shares her Experience of the Inauguration

In this edition of the newsletter, we are going to provide a unique focus article from ITG Specialist, Theresa Nosie. Theresa serves double duty because she is also the First Lady of San Carlos Apache Tribe. In her position as the First Lady, she received an invitation to attend the Inauguration of President Barack Obama. This is her perspective of that historic day.

January 21st 2009 will be a day marked as a new beginning for America, a home of equality for all people. This day impacted my life as an ITG Specialist, a Native American and as the First Lady of the San Carlos Apache Tribe.

I was very fortunate to be able to witness the inauguration of President Barack Obama. My husband, San Carlos Apache Tribal Chairman Wendsler Nosie Sr., had been invited as a Tribal Leader and as the first Native American appointed to the Electoral College.

All of my life I have seen and lived the challenges that face Indian Country. Our major issues are Healthcare, Education, Preservation of Language and Culture and the fight to keep what land is left from those who want to exploit it. Barack Obama's principles during his Campaign focused on Housing, Education, Sovereignty, Healthcare, Land rights, and Drug Prevention. He is committed to honoring the government to government relationship with tribes and he understands the challenges that lie ahead.

On that Washington morning, there were so many people, a sea of every nationality of man. Everyone was cheerful despite the freezing temperatures and crowded streets. The lines to the Metro were hours long and each train was jammed pack. Looking for our gate entrance and waiting for the security check to enter the mall took most of the morning, but we were able to get to our seats just as the Former Presidents were being seated. The cheers and the singing from the crowd grew louder and louder and when President Obama entered the Stage, the cheers of joy were overwhelming. As he took his oath, many people wept. No one was rude or pushy, despite the cramped space. Everyone was happy and welcoming to one another. At that moment, equality and unity was defined for me, I have never felt so welcome anywhere in my life time. Hope for a new beginning was universal.

Watching all in attendance and their positive reactions to his presidency was encouraging. As an Indian Tribal Government Specialist, I look forward to this new era with anticipation and am more committed to assisting the tribes where I can. As a Native American, there is hope for the future of our People and those yet born. President Barack Obama is committed to continuing the government to government relationship with tribes and is focused on addressing and changing Indian policies that have been a detriment. This change is long awaited and overdue.

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.

>>>> 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 **Anita D. Gentry**, Southwest Group Manager, at (505) 837-5573 or e-mail her at Anita.D.Gentry@irs.gov.

Bruce Arnoldussen
Bruce.M.Arnoldussen@irs.gov
 (602) 636-9189

Arizona: Havasupai Tribe, Hualapai Tribe, Hopi Tribe, Navajo Nation -Northern Agency, Tonto Apache

Colorado: Ute Mountain Ute Tribe

Utah: Ute Tribe of the Uintah & Ouray Reservation & Paiute Indian Tribe of Utah

Aaron Coleman
Aaron.H.Coleman@irs.gov
 (623) 643-0489

Arizona: Fort Mojave Indian Tribe, Kaibab-Paiute Tribe, Navajo Nation--Chinle Agency, San Juan Southern Paiute, Yavapai-Apache Nation, Yavapai-Prescott Indian Tribe

New Mexico: Cochiti Pueblo & Zia Pueblo

Jimmy Crook
Jimmy.C.Crook@irs.gov
 (505) 837-5613

New Mexico: Isleta Pueblo, Mescalero Pueblo, Ohkay Ohwingey Pueblo, Pojoaque Pueblo, Sandia Pueblo, Santa Ana Pueblo & Tesuque Pueblo

Tricia Miller
Tricia.L.Miller@irs.gov
 (520) 205-5022 (temporary)

Arizona: Ak-Chin Indian Community, Navajo Nation—Fort Defiance Agency

Colorado: Southern Ute Tribe

New Mexico: Jemez Pueblo, Nambe Pueblo, Picuris Pueblo, Santa Domingo Pueblo

Texas: Ysleta Del Sur Pueblo

Marvin Millsap
Marvin.E.Millsap@irs.gov
 (505) 837-5613 (temporary)

New Mexico: Acoma Pueblo, Jicarilla Apache Tribe, Navajo Nation— Eastern Agency, San Felipe Pueblo, San Ildefonso Pueblo, Santa Clara Pueblo & Taos Pueblo

Theresa Nosie
Theresa.S.Nosie@irs.gov
 (480) 503-7318

Arizona: Fort McDowell Yavapai Nation, Navajo Nation Government, Navajo Nation—Western Agency, Salt River Pima-Maricopa Indian Community, White Mountain Apache Tribe

New Mexico: Laguna Pueblo, Zuni Pueblo

Utah: Skull Valley Band of Goshutes

Michelle Risk
Michelle.L.Risk@irs.gov
 (520) 205-5022

Arizona: Cocopah Indian Tribe, Colorado River Indian Tribes, Fort Yuma-Quechan Indian Tribe, Gila River Indian Community, Pascua Yaqui Tribe, San Carlos Apache Tribe & Tohono O'odham Nation

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 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

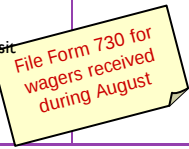
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5 * Make a deposit for 7/29-7/31	6	7 * Make a deposit for 8/1-8/4	8
9	10 Employees report July tip income to employers if \$20 or more	11	12 * Make a deposit for 8/5-8/7	13	14 * Make a deposit for 8/8-8/11	15
16	17 ** make a deposit for July if under the monthly 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	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 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.