



CDFI Fund Announces New Native Initiatives Workshop Series

The Community Development Financial Institutions Fund (CDFI Fund) launched its new "Economic Development Strategies in Indian Country" workshop series. Co-sponsored with the Federal Reserve Bank of San Francisco, Seattle Branch, the workshops are being conducted to promote economic development in Native communities across the country. Participants will learn about resources available for Native economic development initiatives from the federal government and regional programs.

"We are excited about this opportunity to partner with the Federal Reserve Bank to build upon our Native Initiatives efforts," said CDFI Fund Director Donna Gambrell. "We are always exploring ways to help our nation's distressed communities during the current economic recovery. We must remember the unique challenges our communities face, especially in Native areas across the nation. These workshops will help participants identify new ways to stimulate and revitalize their Native economic and community development programs."

The CDFI Fund and Federal Reserve staff will facilitate day-long workshops, featuring various federal agencies and industry experts. Participants will be able to attend seminars on designing successful economic development strategies while networking with regional practitioners and local support organizations. Five cities will host the workshops - Albuquerque, Anchorage, Sacramento, Oklahoma City and Seattle.

"The "Economic Development Strategies in Indian Country" workshops are part of our overall plan to help ensure that economic opportunities are equally available throughout the nation, including Indian Country," said Scott Turner, Vice President and Community Affairs Officer of the Community Development Department, Federal Reserve Bank of San Francisco. "After holding over 100 meetings on reservations within the 12th District, we understand the many difficulties confronting tribes and their members. We are proud to join with the CDFI Fund on this initiative and look forward to learning how we can support efforts to promote community and economic development in Indian Country."



*A decade of service to
America's first nations.*

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For more information about the series, as well as to register for a specific workshop, please visit: <http://www.frbsf.org/community/resources/events.html>

2010 Economic Development Strategies in Indian Country Workshop Schedule

- July 28, 2010: Sacramento, California
- August 17, 2010: Seattle, Washington
- August 19, 2010: Anchorage, Alaska
- September 16, 2010: Albuquerque, New Mexico

About the Native Initiatives

The CDFI Fund's Native Initiatives works to increase access to credit, capital, and financial services in communities by creating and expanding CDFIs primarily serving Native communities. This is achieved through two principle initiatives: 1) a funding program – the NACA Program – targeted to increasing the number and capacity of existing or new Native CDFIs, and 2) a complementary series of training programs, called “Expanding Native Opportunities,” that seeks to foster the development of new Native CDFIs, strengthen the operational capacity of existing Native CDFIs, and guide Native CDFIs in the creation of important financial education and asset building programs for their communities.

About the CDFI Fund

Since its creation in 1994, the CDFI Fund has awarded almost \$1.2 billion to CDFIs, community development organizations and financial institutions through CDFI Program, the Bank Enterprise Award Program, and the Native Initiatives. In addition, the CDFI Fund has allocated \$26 billion in tax credit authority to Community Development Entities through the New Markets Tax Credit Program.

For more information on the CDFI Fund and its programs, please visit www.cdfifund.gov.

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.

New excise tax on tanning services

A 10-percent excise tax on indoor UV tanning services went into effect on July 1, 2010. The tax doesn't apply to phototherapy services performed by a licensed medical professional on his or her premises. There's also an exception for certain physical fitness facilities that offer tanning as an incidental service to members without a separately identifiable fee. For additional information, please see the frequently asked questions page at <http://www.irs.gov/businesses/small/article/0,,id=224600,00.html>



NEW JOBS TAX BREAKS



Employers may qualify for **two new tax breaks** when they hire someone who has not worked for more than 40 hours in the past 60 days. These breaks are part of the **Hiring Incentives to Restore Employment (HIRE) Act**.

Here's what you should know.

6.2 percent payroll tax exemption

You may be exempt from your 6.2 percent share of social security tax on wages paid to qualified employees, effective for wages paid from March 19, 2010, through December 31, 2010. Most employers will claim it on Form 941, Employer's QUARTERLY Federal Tax Return, beginning with the second quarter of 2010. The exemption will also be claimed on annual payroll tax returns such as Form 944, Employer's ANNUAL Federal Tax Return.

Tax credit up to \$1,000 per worker

You may claim an additional new hire retention credit, up to \$1,000 for each qualified employee you keep as an employee for at least a year and whose wages are not significantly reduced in the second half of the year. You claim it on your income tax return for your business, usually in tax year 2011.

Qualified employers

You may qualify for these tax breaks if you are a small or large business, tax-exempt organization, public college or university, Indian tribal government or farmer. But household employers and federal, state and local government employers, other than public colleges and universities, do not qualify.

Qualified employees

Generally, those beginning employment with you after February 3, 2010, and before January 1, 2011, who were either unemployed or worked 40 hours or less for anyone during the previous 60 days can qualify. You must get a Form W-11, or similar signed affidavit, from new hires certifying they were not employed for more than 40 hours during the 60 days before beginning employment.

**Learn more about HIRE and new jobs
tax breaks at www.irs.gov**

Information worth knowing.



Publication 4865 (6-2010) Catalog Number 55220Y Department of the Treasury Internal Revenue Service www.irs.gov

Editors Note: See page 9 for more detail on the HIRE Act.



Treasury Seeks Comments Regarding Tribal Bonds

The Department of the Treasury seeks comments from Indian Tribal Governments regarding the Tribal Economic Development Bond provision of the Internal Revenue Code. The purpose of this solicitation of comments is to assist Treasury in developing recommendations regarding this bond provision for a Congressionally-directed study under the American Recovery and Reinvestment Act of 2009.

Please visit the link below for additional information.

<http://www.irs.gov/govt/tribes/index.html>

Filing and Furnishing Forms 1042-S

It is not a question of “if” a tribal casino will ever need to file and furnish Forms 1042-S (Foreign Person’s US Source Income Subject to Withholding), but “when”. As the international global economy has expanded and diversified, so too has the increase in tribal casino’s foreign patrons, and the use of foreign entertainers and athletes. In some instances a Tribe may be making per-capita payments to non-resident alien tribal members (members who are not U.S. citizens or resident aliens). Filing and furnishing Forms 1042-S more than likely would be required in the situations described.

The withholding agent (the tribal casino or tribal entity) has identification, withholding, deposit requirements (Form 1042) and filing and furnishing Forms 1042-S responsibilities associated with transactions with the parties listed in the paragraph above. The general rule is payments are subject to 30% withholding unless the payee can establish the United States has a tax treaty with the payee’s foreign country documenting a lesser amount. Publication 901 *U.S. Tax Treaties* can be referred to determine the appropriate withholding tax amount.

To ensure that your Forms 1042-S can be processed, refer to Publication 515 – *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

Form 1042-S is due by March 15th and can be sent on paper or electronically (Tribal Casinos give the payee their copies of Form 1042-S at the time gambling winnings are won). If you file 250 or more Forms 1042-S you are **required** to submit them electronically. Electronic returns are filed using the Filing Information Returns Electronically (FIRE) System <http://fire.irs.gov>. Even though as many as 249 Forms 1042-S may be submitted on paper, the IRS encourages filers to transmit electronically. Refer to Publication 1187 for electronic submission of forms 1042-S.

If filing less than 250 Forms 1042-S and you choose to file paper forms, file copy A of the forms along with Form 1042-T (Annual Summary and Transmittal of Forms 1042-S) and mail to:

Ogden Service Center
P.O. Box 409101
Ogden, UT 84409

Detailed instructions for completion of Forms 1042-T are included on the form itself. Detailed instructions for completion of Form 1042-S are included with the form 1042-S.

The primary errors associated with the filing and furnishing of Form s1042-S are that the forms are filed late, are inaccurate, or were transmitted via paper when required to be transmitted electronically. Penalties may be imposed for these situations.

You are encouraged to contact your ITG Specialist to answer any questions you have related to payments to Foreign Person’s.



Message from the Director

In the [last newsletter](#) I discussed the actions Treasury Department has taken recently to develop and implement a Tribal Consultation Policy to govern all Treasury offices, including the IRS. Treasury is continuing to work toward the goal of more open communication with the Tribes and has just published a Notice in the Federal Register asking for input related to Tribal Economic Development Bonds. The article on page 4 of this newsletter, *Treasury Seeks Comments Regarding Tribal Bonds*, points you to our website for a link to the Notice.

The provision in the American Reinvestment and Recovery Act (ARRA) that created \$2 billion in expanded bonding authority for tribal governments, also required Treasury to report to Congress on the effectiveness of the provision. In our various consultation meetings this year, tribal representatives asked Treasury to utilize consultation in developing that very important report. The purpose of the Notice is to do just that. Treasury wants tribal input on specific issues related to the “essential governmental function” test and other aspects of bond financing in Indian Country.

The information Tribes provide will be used to formulate the report to Congress. I would encourage you to make sure that tribal leadership and those who deal with financing at your Tribe are aware of this opportunity to have input on the report.

In addition to ARRA, several other legislative provisions have items that impact Tribal Governments. One item arises from the Hiring Incentives and Restore Employment (HIRE) Act. If the Tribe hires a qualifying individual this year, the Tribe may be eligible for a payroll tax exemption related to that individual. State and local governments are NOT eligible for this exemption but Tribal Governments are so be sure to look at this new provision to see if you might benefit. Articles are in this newsletter (Pages 3 and 9) to assist you.

Christie Jacobs



Notes from the Western Edition Editor

This edition of ITG News brings to you an array of topics. The HIRE Act, Aggregating Casino Promotion Wins, tax credits, an update on our workshops, and more.

We first brought the [HIRE Act](#) to your attention in our May special edition. The flyer on page 3, and more detail on page 9, continues to provide emphasis on this important topic. This credit may make a difference in your decision on moving forward with any new hires you have been considering. While on the topic of challenging economic times, many casinos have increased the frequency of their drawings to attract and maintain patronage. Consequently, the issue of Forms 1099 for prizes with a value of less than \$600 for each prize, but aggregating to an amount that is equal to or more than \$600 during the calendar year, has been discussed with several casinos in California. The discussion with an A/P Supervisor on page 8 provides a typical exchange that has been evident for the last year or so when we make our rounds in the field. Several of you asked for an article on the anticipated [new Form 1099 requirements](#) scheduled to be effective for payments made in 2012, involving payments for product and corporate payees, but it would be premature to delve into that now as the final rules are not yet definite. We will provide more information on this topic when there is more clarity.

We have quite efficient articles that our SPEC partners have focused their energy on, including tax credits for making homes more energy-efficient. When you visit the www.energystar.gov site you will see that a “home” has a [broad definition](#), including mobile homes and manufactured homes.

Our ITG Staff for the Western area is again seeing a change. One of our long term ITG Specialists, [Vince Garcia](#), is scheduled to be retiring very soon. His last day in the office is scheduled for July 31, 2010. He will be missed. So, you will need to hurry up to wish him well and can reach him at (909) 388-8106. Meanwhile, we have two new ITG Specialists who will be working out of our Sacramento office: Mark Betzler and Jonathan Trexel. Although our Tribal assignment realignment has not yet been completed, these gentlemen are expected to be covering many of the assignments that Gil Akers and Vince had previously been responsible for.

Our [workshops](#) are moving along. We still have four more scheduled in August and September, with availability for you and your colleagues. See page 7 for an update and information on how to get signed-up. This would be a great opportunity to network and reacquaint with your peers from other locations, touch base with your ITG Specialist, as well as keeping up to date with recent changes in casino and employment tax issues. We look forward to seeing you there.

As always, we welcome your input on newsletter topics and we remain available for field inquiries. You may reach me at Scott.J.Karafin@irs.gov or (619) 744-7164.

Scott Karafin



Update on Workshops: Casino Issues & Employment Taxes

Our remaining workshops are being offered at various locations in California. A One-Day Casino Issues class at two locations, and a one-day Intermediate Employment Tax class at two locations remain.

Who is invited?

Casino Accounting/Finance personnel, Casino Management, Compliance Officers, Tribal Gaming Commission personnel, Tribal Accounting/Finance/Administrative personnel.

Registration is limited and will vary depending on location. Contact the applicable workshop coordinator to reserve a seat. If registration requests exceed capacity, we may need to limit the # of attendees per Tribe.

Who Pays for what? No charge for the classes. Attendees/Tribal entity **MUST** pay for their own travel, lodging and food.

When & Where will the classes be held?

The following are being coordinated by Dennis Duggan, Dennis.Duggan@irs.gov ;(707) 535-3838:

August 11, 9:00 A.M.-4:30 P.M., Brooks, CA (Cache Creek Casino Resort, 14455 Hwy 16), Casino Issues, Hotel: (888) 772-2243, \$144, Code: "SIRS1008", credit card at check-in with \$100 incidentals authorization.

August 24, 9:00 A.M.-4:30 P.M., Santa Rosa, CA (777 Sonoma Ave., Ste. 215-A), Employment Tax

The following are being coordinated by Scott Karafin, Scott.J.Karafin@irs.gov ;(619) 744-7164:

Sept. 14, 9:00 A.M.– 4:30 P.M., Pala, CA (Pala Casino Resort Spa, 11154 Hwy 76), Casino Issues

Sept. 15, 9:00 A. M.-4:30 P.M., Pala, CA (Pala Casino Resort Spa, 11154 Hwy 76), Employment Tax

Hotel: (877)725-2766, \$99 (limited #, 8/14/10 rate cut-off), "ITG Workshop/IRS", Code: "ITGI10A", credit card for guarantee, \$100 incidentals authorization per night.

Topics being considered include the following:

Casino Issues:

Gaming Forms and Returns

Non Resident Issues-1042 & 1042-S, OFAC

Central Withholding Agreements on Foreign Performers

Bank Secrecy Act Compliance Issues

Tips and Tip Agreements

SSN Verification/Mismatch Notices; Electronic Services offered by IRS

Intermediate Employment Tax:

Accounting for Travel & Credit Card Expenses, Payroll Advances & Employee Loans

Employee v. Independent Contractor Status

Who is "SPEC" & what do they do?

COBRA, HIRE, & New Health Plan issues

Year-End Reconciliation of Forms 941 & W-2's, Amending/correcting Forms 941 & W-2

Filing Information Returns Electronically

How to Deal with IRS Collection



Casino Promotions: Aggregating Payments for Winners of Drawings

The discussion below with a Casino Accounts Payable Supervisor is provided after several casinos have expressed concern as to their recent increase in drawings to attract patrons during our challenging economic times. This increase in the number of drawings results in the aggregate amount paid during the year much more frequently reaching the \$600 threshold.

Casino: There seems to be some question regarding 1099's for domestic winners of drawings, etc. If a person wins \$200 each month in a drawing, which is a total of \$2400 for the year, should he or she be sent a Form 1099?

Response: Yes, he/she would be sent a Form 1099 for \$2,400.

Casino: We have not issued these winners a 1099 at the time he or she wins because it is under the \$600 threshold.

Response: That's correct, a 1099 does not have to be issued at the time of the win as long as it is aggregated and issued at the end of the year if the winnings reach the \$600 threshold.

Casino: At present, we send the winner 3 Forms 1099 if he or she wins \$600, \$600, and \$1000. Then our IT department reports to IRS one Form 1099 for the total of \$2,200 for that Social Security number. Is this correct or are we to send a 1099 to the winner for his or her aggregate winnings over the year if all winnings total more than \$600?

Response: If the aggregate reaches \$600, then the total amount received for the entire year should be included in the Form 1099 filing. Don't leave out the amounts that were under \$600, and don't forget the fair market value of non-monetary prizes (e.g. televisions, vehicles, etc.). It is preferable to issue and file one Form 1099, to reduce potential reporting errors, but if you decide to issue more than one per recipient then the filing(s) should match what was issued and the total of all Forms 1099 issued/filed should equal the aggregate received for the year.

Casino: We have received two calls from other casinos asking how we are handling this. They said they are referring to the new rule. I have read the 1099 instructions and see nothing new. Please check this out for us and send me an answer.

Response: I have no information about a "new rule". The above response is the same old rule, based on the regulations, that has been in existence for quite some time.

For more information see:

Publication 3908, "Gaming Tax Law & BSA Issues...", pages 24-25;

Instructions for Form 1099-MISC;

Reg. Section 1.6041-1.



Hiring Incentives to Restore Employment (HIRE) Act

As we discussed in the May, 2010 Special Edition of ITG News, the HIRE Exemption is available for Indian Tribal Governments. For purposes of this exemption, Indian Tribal Governments are qualified employers and can begin claiming the exemption since the second quarter of 2010.

This program is designed to encourage employers to hire and retain workers. The payroll tax exemption and the related new hire retention credit were created by the Hiring Incentives to Restore Employment (HIRE) Act signed by President Obama on March 18, 2010.

The payroll tax exemption is claimed on Form 941, Employer's Quarterly Federal Tax Return. The HIRE Act does not allow employers to claim the exemption for wages paid in the first quarter, but provides for a credit in the second quarter.

The Internal Revenue Service has issued the newly revised payroll tax form that most eligible employers can use to claim this special payroll tax exemption that applies to many new workers hired during 2010.

Employers who hire this year may qualify for a 6.2% payroll incentive, in effect exempting them from the employer's share of Social Security Tax on wages paid to these workers after March 18, 2010. This reduction will have no effect on the employee's future Social Security benefits. The employee's 6.2% share of Social Security and the employer and employee's shares of Medicare tax still apply to all wages.

The HIRE Act requires that employers get a signed statement from each eligible new hire, certifying under penalties of perjury, that he or she was not employed for more than 40 hours during the 60 days before beginning employment with that employer. Employers can use the new Form W-11, Hiring incentives to Restore Employment (HIRE) Act Employee Affidavit, to meet this requirement. Though employers need this certification to claim both the payroll tax exemption and the new hire retention credit, they do not file these statements with the IRS. Instead, they must retain them along with other tax records. Employers can use their own affidavit as long as it includes the same information as IRS Form W-11, and is signed by the qualified employee.

The payroll tax exemption does not apply to wages paid to an employee who is hired to replace an existing worker, unless the existing worker terminated employment voluntarily or was terminated for cause. The employer may apply the payroll tax exemption to wages paid to a rehired employee who is otherwise a qualified employee, that is, they have not been employed for more than 40 hours during the 60 day period ending on the date that they started employment. It is not necessary for the new hire to have been previously employed and has lost his or her job to be a qualified employee. A recent graduate, who has been in school for some or all of the 60 days preceding the start of their employment, could also qualify under HIRE.

For more information on the HIRE Act please go to <http://www.irs.gov/govt/tribes/>, then click on "Recent Developments", and/or contact your Indian Tribal Government Specialist for any needed clarification.



Tax News For You!

Individual Tribal Member & Employee Information

Tax Credits for Making Your Home More Energy Efficient

The [American Recovery and Reinvestment Act \(ARRA\)](#) of 2009 increased the energy tax credit for homeowners who make energy efficient improvements to their existing homes. The Residential Energy Property Credit is non-refundable (you can lower your gross tax liability to zero, but not below zero.) The improvements must meet certain criteria to be eligible for the credit; specific information about these standards is available on the Energy Star website at www.energystar.gov. The credit has two different components:

Nonbusiness Energy Property Credit:

This portion of the credit is limited to improvements placed in service during 2009 and 2010 for 30 percent of what a homeowner spends, up to a maximum tax credit of \$1,500 for both tax years combined.

The credit applies to new items such as:

- Energy-efficient exterior windows, doors and skylights
- Insulation
- Roofs (metal and asphalt)
- Energy-efficient heating and air conditioning systems
- Water heaters (natural gas, propane or oil)
- Biomass stoves

Generally, the amount eligible for the credit does not include the cost of preparation, assembly or installation. However, certain installation costs for heating and air conditioning systems, water heaters and biomass stoves may be eligible.

Residential Energy Efficient Property Credit:

This portion of the credit is also based on 30% of your costs of qualified solar electric systems, solar water heaters, small wind energy property, geothermal heat pumps, and fuel cell property. This generally includes labor costs properly allocable to the onsite preparation, assembly, or original installation of the property and for piping or wiring to interconnect such property to the home. The credit amount for costs paid for qualified fuel cell property is limited to \$500 for each one-half kilowatt of capacity of the property. There is no dollar limit on the amount of improvements that may qualify for this portion of the credit.

Is Your Withholding Correct?

Use the Withholding Calculator at the IRS web page to see if you need to make a change. This is a good time of year to see if you're having enough federal income tax withheld from your paycheck. Some tax benefits available in recent years are set to expire and will not be available for the 2010 tax year. It's especially important to check your withholding if:

- You owed taxes on last year's tax return
- You had a big refund last year and would rather see more in your paycheck
- You are an employee working more than one job
- You and your spouse both work
- You can be claimed as a dependent on someone else's tax return

You can find the calculator at www.irs.gov, using the search term "withholding calculator." You will need your most recent pay stubs and your 2009 tax return to help figure your correct withholding.

Federal Tax Calendar for Third Quarter 2010

July 2010

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

August 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 File Form 941 the 2nd calendar quarter of 2010. File Form 730 for wagers received during June. File Form 720 the 2nd calendar quarter of 2010.		4 Make a deposit for July 28-30.*	5	6 Make a deposit for July 31—August 3.*	7
8 File Form 5500 for calendar year 2009.		10 Employees are required to report to you tips of \$20 or more earned during July.	11 Make a deposit for Aug 4-6.*	12	13 Make a deposit for Aug 7-10.*	14
15	16 Make a deposit for July under monthly deposit rule.**	17	18 Make a deposit for Aug 11-13.*	19	20 Make a deposit for Aug 14-17.*	21
22	23	24	25 Make a deposit for Aug 18-20.*	26	27 Make a deposit for Aug 21-24.*	28
29	30 Form 730 for wagers received during July.					

* = 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.

September 2010

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

* = 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 calendar 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

August 2nd

- > File Form 941 for the 2nd quarter of 2010. If all deposits were paid on time and in full, file by August 10th.
- > File Form 730 and pay the tax on applicable wagers accepted during June 2010.
- > File Form 720 for 2nd quarter of 2010.
- > File Form 5500 or 5500-EZ for calendar year 2009 (if you maintain an employee benefit plan).

August 31

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

September 30

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