



WHO AND WHAT IS OFAC?

The Office of Foreign Assets Control (OFAC) of the U.S. Department of Treasury administers and enforces economic and trade sanctions against targeted foreign governments, individuals, entities and practices. OFAC acts under Presidential national emergency powers as well as authority granted by legislation, to impose controls or transactions and freeze assets under US jurisdiction.

OFAC has jurisdiction over individuals (US citizens, resident aliens, individuals physically located in the US) and corporations. OFAC maintains a listing on Specially Designated Nationals (SDN) of over 3,500 individuals and entities. The SDN listing should be utilized by a tribal casino along with their Bank Secrecy Act (BSA) compliance programs. Tribal casinos can access the SDN listing at www.treas.gov/ofac. The listing is updated frequently. OFAC also has a compliance hotline 1-800-540-6322.

When conducting financing, check cashing, opening accounts, fund transfers and foreign currency conversion, a tribal casino should check the SDN listing and must report any identified SDN to OFAC. The most frequent OFAC violations include processing transactions involving SDN's, processing wire transfers to/from sanctioned countries and relying on an out-of-date SDN list. Civil penalties can be and are used by OFAC if reported transactions with SDN's are identified as not reported.

As part of a tribal casinos ongoing compliance programs an evaluation of the casino's customer base (stable or transient), size and location of casino (near an international border) and the products or financial services offered should be used to evaluate risk of potential OFAC transactions or violations.



OFAC has jurisdiction over individuals and corporations....

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ITG Annual Customer Satisfaction Survey Results

The Office of Indian Tribal Governments recently completed its seventh annual customer survey. The survey gave us feedback from our customers that allow us to measure customer satisfaction with our products and services and determine areas where we need to effect operational changes.

We want to thank everyone who participated. We received 211 responses, which was the highest total of any survey. We are pleased that the overall level of satisfaction has remained steady at 76%, but will continually strive to reach higher levels of satisfaction. There were a number of issues surfaced where we are undertaking actions to address concerns raised in the survey. This includes, but is not limited to:

- Utilize the regional Consultation Listening meetings (four per year are scheduled in differing BIA regions) to explore concerns about horizontal equity
- Review areas where ITG scored relatively low, revisit the corresponding program/ services relevant to those areas, and develop actions to implement methods to improve performance
- Seek opportunities to do annual outreach/education seminars on Employment Tax issues on a regional basis
- Try to determine the events resulting in the rapid rise and fall of the Navajo Chapter approval ratings.
- Review the effectiveness of the survey effort to determine what changes should be made for next year's survey

This is the third survey where we have asked specific questions in regard to Compliance Checks and Examination interactions with ITG. Since examinations represent a significant percentage of the work done by ITG, we will focus extra efforts in regard to that specific feedback. One area where we will seek to affect remedies is in the area of "final resolution", which covers the discussions/presentation of the closing actions. This was an overall concern by tribes, and the most significant concern in regard to examinations.

In the past few years we have initiated significant outreach/education efforts for the Navajo Chapters and Alaska Villages. This was a direct response to the overall satisfaction ratings. ITG organized and conducted major payroll and information reporting educational seminars for tribal employees, which greatly increased satisfaction among these groups in the past. This year, however, the Navajo Chapter satisfaction ratings have decreased in every category, with overall satisfaction dropping from 64% to 50%. Rates are still holding steady in Alaska, moving from 82% to 81%. In comparison, ratings for the rest of the US have all increased in the past year. While Navajo customers are not yet to the satisfaction levels of other areas continued, specialized focus on these customers appears to be required in order to meet their needs.

In addition to the overall measures, we also looked at satisfaction by geographic area and by common themes within the survey. The table on the following page shows that analysis, and compares the responses this year with the survey responses from the prior year.

A more complete report on the survey is posted to our web site at http://www.irs.gov/pub/irs-tege/itg_customer_satisfaction_survey_report_2009.pdf. We look forward to input at the ongoing Consultation Listening meetings to further assist in determining improvement opportunities. Future issues of ITG News will detail operational changes that we effect in response to the survey feedback.

Customer Satisfaction Survey Scores- by ITG Field Area

Eastern		North Central		Southwest		Western		Pacific Northwest		Alaska		Navajo Chapters	
2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009

Burden/ Delivery of Information

Satisfied	80%	89%	83%	88%	79%	73%	84%	82%	58%	67%	68%	73%	60%	49%
Neutral	16%	8%	13%	8%	10%	18%	11%	11%	27%	17%	21%	20%	18%	35%
Dissatisfied	4%	3%	4%	4%	10%	9%	6%	7%	15%	17%	11%	7%	21%	17%

Collaborate

Satisfied	60%	79%	70%	84%	63%	61%	79%	66%	39%	46%	63%	64%	52%	45%
Neutral	26%	14%	27%	11%	28%	23%	12%	18%	48%	32%	24%	25%	20%	38%
Dissatisfied	14%	7%	3%	5%	10%	16%	8%	16%	13%	22%	13%	12%	28%	17%

Recognition

Satisfied	78%	88%	90%	90%	63%	67%	75%	84%	48%	68%	70%	69%	59%	51%
Neutral	12%	11%	5%	5%	24%	33%	20%	8%	33%	24%	19%	24%	25%	37%
Dissatisfied	10%	1%	5%	5%	13%	0%	5%	7%	18%	8%	11%	6%	16%	13%

Protocol/ Horizontal Equity

Satisfied	74%	90%	87%	93%	78%	72%	83%	82%	54%	82%	75%	73%	70%	50%
Neutral	24%	9%	6%	7%	19%	28%	15%	12%	38%	10%	20%	23%	22%	40%
Dissatisfied	2%	1%	7%	0%	3%	0%	2%	6%	8%	8%	5%	4%	8%	10%

Accuracy/ Timeliness/ Honesty

Satisfied	64%	80%	69%	86%	55%	61%	70%	74%	28%	51%	59%	70%	55%	46%
Neutral	27%	18%	28%	10%	30%	33%	22%	15%	55%	36%	31%	25%	27%	34%
Dissatisfied	9%	2%	3%	4%	16%	6%	8%	12%	17%	13%	10%	4%	18%	20%

Overall Satisfaction

Satisfied	77%	82%	76%	90%	83%	71%	88%	87%	44%	50%	82%	81%	64%	50%
Neutral	18%	18%	24%	10%	8%	21%	6%	8%	31%	40%	13%	18%	29%	36%
Dissatisfied	5%	0%	0%	0%	8%	7%	6%	5%	25%	10%	4%	2%	7%	14%

Compliance Action - Overall Satisfaction

Satisfied	52%	93%	79%	73%	75%	81%	79%	74%	58%	53%	86%	63%	84%	67%
Neutral	14%	0%	11%	20%	25%	19%	16%	19%	26%	16%	14%	36%	9%	27%
Dissatisfied	33%	7%	11%	7%	0%	0%	5%	7%	16%	32%	0%	2%	7%	6%

Compliance Action - Initial Meeting

Satisfied	79%	95%	83%	100%	81%	89%	95%	91%	88%	92%	100%	67%	90%	74%
Neutral	18%	0%	17%	0%	6%	11%	5%	4%	8%	4%	0%	32%	10%	26%
Dissatisfied	4%	5%	0%	0%	13%	0%	0%	5%	4%	4%	0%	1%	0%	0%

Compliance Action - Subsequent Interactions

Satisfied	67%	88%	88%	85%	75%	79%	94%	84%	35%	74%	100%	57%	91%	71%
Neutral	22%	13%	6%	15%	17%	21%	6%	10%	55%	16%	0%	41%	7%	27%
Dissatisfied	11%	0%	6%	0%	8%	0%	0%	6%	10%	11%	0%	3%	2%	2%

Compliance Action - Final Resolution

Satisfied	87%	83%	67%	75%	50%	57%	87%	78%	67%	67%	100%	55%	72%	61%
Neutral	7%	17%	27%	0%	42%	43%	10%	14%	33%	6%	0%	42%	18%	39%
Dissatisfied	7%	0%	7%	25%	8%	0%	3%	8%	0%	28%	0%	3%	10%	0%



ITG Welcomes New Field Operations Manager

John Saltmarsh has been selected as the Field Operations Manager for the Indian Tribal Governments (ITG) Division. Although the position is new to ITG, John has been with ITG since its creation in 2000.

John brings thirty seven years of experience to his new position. John first began working for the Treasury Department as a revenue officer, and he later became a manager for the Small Business Self-Employed Division. John's interaction with tribal customers precedes the ITG Division. As early as 1996, John gained experience assisting tribes in California. Since John joined ITG in 2000, John has supervised ITG Specialists, and worked with tribes located in several states.

ITG currently has five managers who supervise ITG Specialists throughout the United States. As the Field Operations Manager, John will oversee operational responsibilities such as answering managerial questions, reviewing employee evaluations, and conducting operational reviews. Operational reviews involve a thorough evaluation of each field group. Reviews require meeting with each group in order to analyze operations. One of John's goals is to attend a group meeting for each of the groups. Nevertheless, John, a self-described Jeffersonian, notes that, "ITG selects good people, and trains them well, so there is no need to micro-manage employees."

Time is one of the biggest challenges facing John in his new position as he balances briefings, reports, and the dissemination of information to field groups. As the Field Operations Manager, John will also work on implementing future policy changes. John, in addition to performing these operational duties, is overseeing several ITG investment projects. These projects are an investment in the future of ITG, and they promote more effective operations. In response to the customer satisfaction survey, employment tax outreach is being revised. Moreover, an orientation program is being developed to assist new hires who have no prior IRS experience.

Although John has been absorbed with his new duties, he has still been involved in the revision of the ITG protocol course. Protocol is a priority and is considered a critical course for all new ITG employees. John compares protocol to the Two Row Wampum Belt. Protocol, like the Wampum Belt, "... emphasizes respect for tribes along their journey." Both Director Christie Jacobs and Field Operations Manager John Saltmarsh remain committed to the protocol education process.

When asked what issues are facing Indian Country today, John indicated that one of the greatest concerns is health care reform. This challenging and complex issue has wide ranging implications, and ITG Director Christie Jacobs must address the impact that any health care legislation has on tribes. While Director Jacobs travels to Washington to meet with legislators, John, as the Field Operations Manager, will oversee daily operations. Once legislation is enacted, John will play a role in implementing the policy changes that result.

The addition of the Field Operations Manager is the greatest change to the structure of the ITG Division since its creation. Despite this change in structure, there will be no change in the open-door policy ITG has towards both employees and tribes. Director Jacobs will still hold listening meetings, and interact with tribal leaders. In John's words, "ITG will still have an open-door policy, but there will be one more door."

U.S. EPA OGD and OSBP Joint Initiative

Background

This cutting-edge program involves a multi-faceted approach to provide Tribes, Trust Territories and Insular Areas with training in the proper management of EPA funds through assistance awards, and OSBP's new Disadvantaged Business Enterprise (DBE) Rule.

It is designed to provide assistance to present and future administrative personnel managing EPA Grants.

Project Goals

For Tribes, Trust Territories, Insular Areas and EPA:

- Provide training & limited technical assistance:
 - ⇒ To assist in the proper management of EPA funds provided through assistance awards.
 - ⇒ To help ensure EPA's regulatory requirements under the new DBE rule are successfully implemented in Indian Country during the 3-year phase-in period
- Provide ongoing training & support by establishing Tribal College Centers, to be self-sufficient by project end.
- Provide a trained National PETE technical team to deliver the training throughout the United States, Trust Territories and Insular Areas.

Training Centers

Tribal College Training Centers:



Leech Lake Tribal College

Cass Lake, MN



United Tribes Technical College

Bismarck, ND

Leech Lake Tribal College and United Tribes Technical College have been designated as Tribal Centers of Expertise in EPA Financial and Administrative Grants Management and the Disadvantaged Business Enterprise (DBE) Rule.

They will provide:

- Training (face-to-face and online)
- Technical Support
- Assistance Call-in Centers

National PETE Training Center:



National PETE will serve as a third training 'hub', working to disseminate the training on the East Coast, out to Trust Territories and Insular Areas, and in other far-reaching areas of the country.

National PETE will provide:

- Face-to-Face Training
- Webinars
- Video Programs
- Web Courses
- Self-paced CD Training

Training Course

2 1/2—day inclusive training covers:

Module 1: [How It All Starts: The Grant Application Process](#)

Module 2: [Assistance Agreement Awards](#)

Module 3: [Binding Agreements](#)

Module 4: [Grants Management](#)

Module 5: [Administrative System Components](#)

Module 6: [Financial System Requirements](#)

Module 7: [Accounting Policies and Procedures](#)

Module 8: [Source Documentation for Procurement and Purchasing](#)

Module 9: [Disadvantaged Business Enterprises \(DBEs\)](#)

Module 10: [Assistance Agreement Monitoring and Closeout](#)



Qwizdom
Interactive
Training

Course Integration

- Nationwide solicitation of Federally-recognized Tribal Community Colleges.
 - ◆ Integration of Material:
 - ⇒ In full
 - ⇒ Specific Modules
 - ◆ Six schools have been selected so far:
 - ⇒ Cankdeska Cikana Community College, United Tribes Technical College, Oglala Lakota College, Sinte Gleska University, Sitting Bull College and Little Priest Tribal College.

www.petetribal.org

Will include:

- Goals & Objectives
- Training Details & Calendars
- Frequently Asked Questions
- Portal for Asking Questions
- Widespread Access for all
- Links to:
 - ◆ OGD and OSBP
 - ◆ Reference and Training Materials
 - ◆ Rules & Regulations
 - ◆ Points of Contact
 - ◆ Tribal College Centers

DBE Training:

- Disadvantaged Business Enterprise Rule (DBE Rule):
 - ◆ Designed to help ensure small, minority & women-owned businesses are given the opportunity to benefit from and participate in procurements funded by EPA grants.
- National Dissemination of the DBE Rule, to assist in 3-year phase-in period
 - ◆ Two discrete training programs:
 1. 30-60 minutes
 2. 1-3 hours
- Tribal, Trust Territories, and Insular Area Communities will receive training, development, & outreach services regarding the new DBE Rule.
 - ◆ Face-to-Face Training
 - ◆ Webinars
 - ◆ Stand-alone CD Course

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U.S. EPA
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Tel: 1-866-618-7870
Email: <http://epa.gov/osdbu/contact.htm>
Web: <http://epa.gov/osdbu/>

U.S. EPA
Office of Grants and Debarment
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1200 Pennsylvania Ave., N.W.
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Email: ogdweb.gad@epa.gov
Web: <http://www.epa.gov/ogd/>



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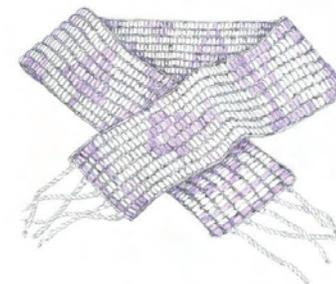
EPA Publication Number 202KO9002
May 2009

The National Partnership for Environmental Technology Education



EPA Grants Management & Disadvantaged Business Enterprise Rule (Administrative and Financial Systems & DBE Rule)

Training & Technical Assistance Initiative for Tribes, Trust Territories and Insular Areas



Supported by EPA's Office of Grants and
Debarment (OGD) and Office of Small Business
Programs (OSBP)



Withholding on Payments for the Performance of a Non-Resident Alien Entertainer or Athlete: Central Withholding Agreements

Mickey O'Callaghan is coming to the US from Ireland to perform at 10 venues. This is Mickey's first time performing before a live audience in the US and he is not sure how the payment and taxing aspect of it all works. His first tour date is at an Indian Tribal Casino somewhere in California. His business manager told him to form a corporation so that he could get a check for the full amount and then worry at the end of the year if he owes US taxes. The finance director at one of the venues told him that they must withhold 30% of gross income unless he has a Central Withholding Agreement ("CWA") from the IRS. Form a corporation! Withhold and Pay 30% of Settlement! Get a CWA! Mickey is a singer/musician and needs help. What is the right thing for Mickey to do?

Mickey would not be able to avoid required withholding by forming a corporation, regardless of whether it is a foreign or U.S. Corporation. He is performing independent personal services and is the beneficial owner of the income. Based upon these facts, his corporation would be considered his agent. Also, foreign corporations are not exempt from withholding based on corporate status. Furthermore, he would not be able to avoid required withholding if he were to use an independent U.S. Agent (including a U.S. corporation) to book performances and serve as a flow-thru for payments.

Treas. Reg. §1.1441-1(b)(2)(ii), the venue must treat any payment to a US Agent of a foreign person as being made directly to the artist and, therefore, must withhold U.S. income taxes accordingly. The gross amount of the payment would therefore be subject to 30 percent withholding, and reporting on Forms 1042 and 1042-S.

So, the venue was right and they are going to take 30% of the gross income from Mickey. But, wait a minute. If the venue withholds 30% of gross income, how is Mickey going to pay all of his expenses. If he has to wait until the following year to get a refund of the overpayment of the tax withheld, he cannot afford to do the tour. What can he do?

Mickey is in luck. Revenue Procedure 89-47 has a provision for nonresident alien entertainers and athletes, performing independent personal services, to request a reduced rate of withholding through a CWA which:

- Designates a single withholding agent to withhold and deposit an agreed upon amount and relieves all other withholding agents from withholding on the specified events for the specified period of time covered in the CWA;
- Allows the IRS to evaluate the income and estimated expense budget, and related documents, to determine the net income of the personal services provided;
- Results in the computation of withholding based on the graduated tax rates used on the tax return and applied to the net income determined in the budget analysis, and
- Provides for withholding that more closely relates to the ultimate tax liability, thus not tying up the nonresident alien athlete's or entertainer's funds until a tax return is filed.

If you would like to discuss the provisions of the Revenue Procedure and/or assist a nonresident alien performer in beginning the process of establishing a CWA, please contact your ITG Specialist.



Tax News For You!

Individual Tribal Member & Employee Information

Update on Homebuyer Credit

New legislation extended the deadlines for purchasing a home, and expands the first-time homebuyer credit to include long-time homeowners buying a replacement residence. Form 5405 is used to claim the credit. The new law also requires that a copy of a properly executed settlement statement be attached to the return. In locations where signatures are not required on the settlement statement, the IRS encourages the buyer to sign the settlement statement prior to attaching it to the tax return even in cases where the settlement form does not include a signature line. Although the IRS will accept a settlement statement if it is complete and valid according to local law, signing the settlement statement before sending it in with the return may prevent delays/inquiries.

If you bought a mobile or modular home and are unable to get a settlement statement, you should include a copy of the executed retail sales contract showing all parties' names, property address, purchase price and date of purchase. Purchasers of newly constructed homes where a settlement statement is not available should include a copy of the certificate of occupancy showing the owner's name, property address and date of the certificate.

Taxpayers claiming the homebuyer's credit for long-time residents should also attach a signed settlement statement, or the other verification described above. In addition, the IRS recommends attaching any of the following documentation of the five-consecutive-year ownership period:

- Form 1098, Mortgage Interest Statement, or substitute mortgage interest statements;
- Property tax records; or
- Homeowner's insurance records.

For more information on this credit, see the instructions for Form 5405, or go to www.irs.gov.

Haiti Relief Donations Qualify for 2009 or 2010 Deduction

People who gave to charities providing earthquake relief in Haiti can claim these donations on their 2009 tax return. Taxpayers who itemize deductions qualify for this special tax relief provision. Only cash contributions made to these charities after Jan. 11, 2010, and before March 1, 2010, are eligible.

This includes contributions made by text message, check, credit card or debit card. The new law only applies to cash (as opposed to property) contributions. The contributions must be made specifically for the relief to victims in areas affected by the Jan. 12 earthquake in Haiti. Taxpayers have the option of deducting these contributions on either their 2009 or 2010 returns, but not both.

For more information, go to www.irs.gov.



Tax News For You!

Individual Tribal Member & Employee Information

Making Work Pay & Government Retire Credit Update

People receiving Social Security, Railroad Retirement, or Veterans disability benefits received a \$250 Economic Recovery payment earlier this year. When completing your 2009 tax return, you will need to know if you received this payment in order to correctly complete Line 10 of Schedule M, Making Work Pay and Government Retiree Credits. If Line 10 is not correct, it will cause an electronic filing reject, or a delay in processing your tax return.

If you were receiving payments from Social Security (including SSI), Railroad Retirement or Veterans Administration during November 2008, December 2008 or January 2009 you should have received the Economic Recovery Payment (ERP). If you're not sure, you should contact the paying agency (preferably) before filing your tax return:

Agency Issuing the ERP	Type of Payment Received:	Phone Number & Prompts	Other Comments
Social Security Administration	Social Security Benefits or Supplemental Security Income (SSI)	1-800-772-1213 (say "agent", then say "personal", and tell the agent the call is in reference to "Economic Recovery Payment".	One-time payment sent in May, separate from monthly SS check (paper and electronic). Payment will not show on 1099 SSA statement.
Department of Veterans Affairs	Disabled Veterans Benefits	1-800-827-1000	Payments delivered between June and August.
Railroad Retirement Board	Railroad Retirement Benefits	1-877-772-5772 (then push 0 to be connected to local office)	Review bank statements between May and August, prior to call. Callers must have their RRB number

Another option is to call 1-866-234-2942 to access the IRS "Did I Receive an Economic Recovery Payment?" look up tool. This gives taxpayers an easy way to determine if they received the one-time ERP payment and which agency made the payment. The web application can be found at www.irs.gov under online services.

EDITOR'S NOTE:

Another common error is not completing and attaching Schedule M. Also, the credit is to be included on line 63 of Form 1040 or line 40 of Form 1040A. This credit, of up to **\$400** per individual or **\$800** (married filing jointly), is not automatic. Withholding was reduced during the year, but the tax tables do not reflect the reduction. If Schedule M was not attached or the credit was not included in your 1040 filing, you may need to file an amended return to get the credit. The IRS (Service Center) may correct this error and recalculate the filers' taxes to reflect the credit. If this error applies, we suggest you contact the Service Center for advice on your account to determine whether an amended 1040 is needed. Also, we suggest you wait for the processing of the original return before filing a 1040X if it is needed.



Tax News For You!

Individual Tribal Member & Employee Information

Correcting a Tax Return Already Filed

If you discover an error after your return has been mailed, you **may** need to amend your return by filing Form 1040X. The Service Center may automatically correct math errors on a return. If this happens, you'll receive a "math error" notice from the Service Center, and do not need to amend the Form 1040.

However, you should file an amended return if your filing status, income, deductions or **credits** need to be corrected after your original return is processed. This can happen because you received another Form W-2 or Form 1099 after your return was filed, or because you discovered that you were eligible for credits like the Earned Income Tax Credit, the First Time Homebuyer Credit, or the Making Work Pay & Government Retiree Credit.

Use Form 1040X to correct any tax year's return. This form has a new design for 2009, which shows only the corrected amounts for key figures from your tax return. To re-calculate your tax, you may want to note the corrected figures in the margin of your original tax return, or you can download the old year's forms, instructions and tax tables from www.irs.gov. You can also obtain tax forms by calling 1-800-829-3676.

You don't need to send in a whole new return along with your Form 1040X, but you must attach copies of any forms or schedules that are being changed as a result of the amendment, required documentation, and any Form(s) W-2 or other documents showing withholding that were received after the original return was filed. For example, if you are amending your 2009 tax return to claim the First Time Homebuyer Credit, you would need to send in the Form 1040X, as well as the completed 2009 Form 5405, First Time Homebuyer Credit, and a copy of the signed settlement statement from the sale.

Normal processing time for Forms 1040X is 8 to 12 weeks from the IRS receipt date. Amended returns cannot be filed electronically. If you are amending your 2009 return, the correct amount of tax must be paid by the due date of the return, April 15, 2010, to avoid any interest charges. For returns amended after their due date, interest will be charged from the due date of the return. Penalties may also apply.

If you are due a refund from your amended return, IRS must **receive** your Form 1040X within 3 years of the due date of the tax return, or 2 years from the time the tax was paid – whichever is later. For example, you discover that you could have claimed the Earned Income Credit on your 2006 tax return, which would have been due April 15, 2007. In order to receive the refund, your amended return must be received within 3 years, or by April 15, 2010. The time limit for filing Form 1040X can be suspended for certain people who are physically or mentally unable to manage their financial affairs. For details, see Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund.

Editors Note:

See the Note under the Making Work Pay article on page 9, concerning amending the 2009 1040 due to any error concerning this credit.



Notes from the Western Edition Editor: Workshops, CWA, SPEC, & Your Input!

Last year, many of you attended our employment tax workshops in Northern California and/or the Anti-Money Laundering seminar in San Diego County. The interest, turnout and feedback were quite positive. This year we are considering other workshops, including casino information reporting and non-resident alien issues.

As discussed in several recent editions of this newsletter, a current emphasis in IRS and ITG specifically is international. For ITG this includes Form 1042 withholding, depositing, and filing requirements. Our thought at this time is to offer a one-day workshop, possibly offered twice at different Southern California locations in San Diego and/or Riverside/San Bernardino counties, with emphasis on Form 1042 gaming related issues. We would also include a review and update on other information filing requirements.

The article in this issue on the Central Withholding Agreement Program, brought to you with our thanks by CWA staff, specifically addresses this unique area of withholding requirements on foreign performers. The California ITG Specialists receive numerous inquiries on the CWA topic and are hopeful that this article helps address these concerns. We are inviting our CWA colleagues to present at the proposed workshop(s).

We would like your input on specific sub-topics to be included in the workshop(s) and questions/concerns you think would be beneficial to have addressed in a public forum. Please advise your ITG Specialist as to content suggestions.

We are currently considering locations for this/these workshop(s). If you would like your venue to be considered for this no-fee event, please contact your ITG Specialist. There will be no vendors or outside consultants presenting, only IRS staff. When we firm up our plans, a separate e-mail will go out for registration. We expect the gaming workshop(s) to occur in the late July to early September range. Target dates on the other potential workshops are not yet determined. Your suggestions for topics and venues for these potential workshops are welcome and would be appreciated.

We also thank the Stakeholder Partnerships, Education & Communication (“SPEC”) staff for their contributions to this edition, including the articles on tax credits and amended returns. As evidenced by their articles in the January, 2010 edition, the recent “blast” involving workshops, and again with the articles in this edition, SPEC has joined us as a true partner in our efforts to provide you, your Tribal members, and employees, with pertinent tax information. The recent appreciation voiced by a casino employee, concerning the military exception to the first time homebuyer credit criteria, is an example of how this newsletter can be beneficial in the lives of individuals. Due to the SPEC article, the military exception was understood, the credit was taken, and made a difference for the Tribal employee!

As always, your suggestions for future newsletter topics and feedback on prior articles are welcome and encouraged. You are welcome to contact me directly at (619) 744-7164 or Scott.J.Karafin@irs.gov.



Message from the Director

Treasury Consultation Update

I want to use my space in this newsletter to give you an update on the actions the Treasury Department is taking to develop a tribal consultation policy in response to the President's Memorandum last November. The Treasury Department policy will govern all of the agency's Bureaus, which includes the IRS.

The Treasury Department has conducted a series of telephone calls to gain tribal input into the development of a new consultation policy. They submitted the required action plan to OMB and have begun to execute on that plan. For example, officials have met with regional and national tribal groups and recently held their first-ever video conference with tribes. In addition, they have set up a dedicated email address for tribes to send feedback directly to those working to develop the new policy. That address is tribal.consult@do.treas.gov. I encourage you to send them your thoughts about the IRS and other Bureaus of the Treasury. It is Treasury's goal to have the new policy in place by August 2010.

Treasury also has a new link on their website dedicated to Tribal Policy. That link appears on the bottom left side of the main Treasury page www.treasury.gov. Updates and resources related to consultation and other economic efforts in Indian Country will appear at this site.

Many tribal leaders and members have taken the time to give feedback to Treasury on what is necessary to have a workable and meaningful consultation process that will take into account IRS matters. I know tribal resources are spread thin as every agency is asking for similar information. I'd like to thank those of you who have invested time and resources into participating and responding to those efforts.

Christie Jacobs

New Legislation Includes Benefits for Tribes

As we go to press with this newsletter, several items of legislation have just been passed which include significant benefits for Tribes. Both the HIRE Act and the Patient Protection and Affordable Care Act, for example, contain provisions applicable to Tribes. The IRS is working to get these provisions implemented and we will place information on our website as specifics become available. Please keep checking www.irs.gov/tribes for updates.



Federal Tax Calendar for Second Quarter 2010

April 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2 * Make a deposit for 3/27-3/30	3
4	5	6	7 * Make a deposit for 3/31-4/2	8	9 * Make a deposit for 4/3-4/6	10
11	12 Employees report March tip income to employers if \$20 or more	13	14 * Make a deposit for 4/7-4/9	15 ** make a deposit for March if under the monthly deposit rule	16 * Make a deposit for 4/10-4/13	17
18	19	20	21 * Make a deposit for 4/14-4/16	22	23 * Make a deposit for 4/17-4/20	24
25	26	27	28 * Make a deposit for 4/21-4/23	29	30 * Make a deposit for 4/24-4/27	

File Form 941 the 1st calendar quarter of 2010

Form 730 for wages received during March

May 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5 * Make a deposit for 4/28-4/30	6	7 * Make a deposit for 5/1-5/4	8
9	10 Employees report April tip income to employers if \$20 or more	11	12 * Make a deposit for 5/5-5/7	13	14 * Make a deposit for 5/8-5/11	15
16	17 ** make a deposit for April if under the monthly deposit rule	18	19 * Make a deposit for 5/12-5/14	20	21 * Make a deposit for 5/15-5/18	22
23/30	24/31	25	26 * Make a deposit for 5/19-5/21	27	28 * Make a deposit for 5/22-5/25	29

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

** = Make a Monthly Deposit if you qualify under that rule.

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



June 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1 <i>File Form 730 for wagers received during April</i>	2 * Make a deposit for 5/26-5/28	3	4 * Make a deposit for 5/29-6/1	5
6	7	8	9 Make a deposit for 6/2-6/4	10 Employees report May tip income to employers if \$20 or	11 * Make a deposit for 6/5-6/8	12
13	14	15 ** make a deposit for May if under the monthly deposit rule	16 * Make a deposit for 6/9-6/11	17	18 * Make a deposit for 6/12-6/15	19
20	21	22	23 * Make a deposit for 6/16-6/18	24	25 * Make a deposit for 6/19-6/22	26
27	28	29	30 * Make a deposit for 6/23-6/25 <i>File Form 730 for wagers received during May on June 30</i>			

* = 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

April 30th

- > File Form 941 for the 1st quarter of 2010. If all deposits were paid on time and in full, file by May 10th.
- > File Form 730 and pay the tax on applicable wagers accepted during March 2010.

June 1st

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

June 30th

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

July 1st

- > File Form 11-C to register and pay the annual tax if you are in the business of taking wagers.
- > Remind Pull-Tab sellers that they also have to file Form 11-C to register and pay this annual tax as “agents”.

