



ITG News



Keeping First Nations Informed

April 2010

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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processing transactions involving SDN's, processing wire transfers to/from sanctioned countries and relying on an out-of-date SDN list.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 program 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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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



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 wagers 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.

3 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 more	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”.

Form 11-C
 due
 July 1st



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 multifaceted 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

Contacts



United Tribes Technical College
Leadership Solutions
Contact: Barbara Schmitt 3315
University Dr.
Bismarck, ND 58504
Tel: (701) 255-3285 Ext 1436
Email: bschmitt@uttc.edu



Leech Lake Tribal College
Contact: Karen Thompson
PO Box 180
6945 Little Wolf Road
Cass Lake, MN 56633
Tel: (218) 335-4268
Email:
Karen.thompson@lltc.edu



U.S. EPA
Office of Small Business Programs
1200 Pennsylvania Ave., N.W.
Washington, DC 20460
Mail Code: 1230T
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
Mail Code: 3901
1200 Pennsylvania Ave., N.W.
Washington, D.C. 20460
Email: ogdweb.gad@epa.gov
Web: <http://www.epa.gov/ogd/>



National Partnership for
Environmental Technology Education

Kirk Laflin & Sarah Gross
584 Main Street
South Portland, ME
04106
Phone: 207-771-9020
Fax: 207-771-9028
E-mail: sgrosse@maine.rr.com
Web: www.nationalpete.org

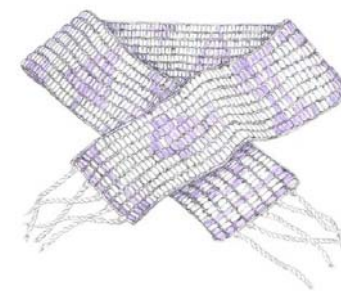
EPA Publication Number 202KO9002
May 2009

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)



Tax News For You!

Individual Tribal Member Information

Use the New Tax Savings Tool!

Did you know that there are more than a dozen Recovery Act tax cuts that working families can take advantage of this tax season and next? For some taxpayers, this could mean thousands of dollars in tax savings.

A new interactive feature, the Tax Savings Tool, can help you figure out which of the credits you might be eligible for. Check out this new feature and make sure you don't miss out on possible savings. Visit www.whitehouse.gov/recovery/tax-saving-tool to access the tool.

Note: This tool is intended to be educational. Taxpayers should not rely on it for determinations about their eligibility for tax benefits, but should consult the relevant IRS forms and instructions or a qualified tax professional. The tool provides links to relevant information at www.irs.gov and other government resources to help taxpayers learn more about the benefits for which they may be eligible.

It's not too late to file!

If you missed the April 15th deadline it's not too late to file. In fact you can 'catch-up' on prior year returns as well. The IRS offers free assistance by computer, telephone, FAX and in person. The IRS can assist taxpayers with obtaining forms, publications, and answers to a wide range of tax questions.

If you are a wage-earner, and have misplaced your W-2 Forms showing your income and income tax withholding, and you are unable to obtain duplicate copies from your employer, IRS can often provide you with that information after the annual matching programs are ran. Matching programs are ran after the filing season, and the information is usually available in late August of the year in which the tax return is due.

If you think your employer did not report your wages, contact IRS for assistance on how to file your tax returns. If you can establish that your employer withheld taxes on your salary (normally by providing pay stubs), you will receive credit for your social security and income tax withholding even if IRS did not receive the withheld tax. If your employer failed to withhold the taxes, you must still file your return.

Two good reasons to file as soon as possible:

- Generally, if a taxpayer is due a refund for withholding or estimated taxes paid, it must be claimed within 3 years of the return due date or risk losing the right to it. The same rule applies to a right to claim a tax credit such as the Earned Income Credit (EIC).
- Self-employed persons who do not file a return will not receive credits toward Social Security retirement or disability benefits. Failure to file results in not reporting any self-employment income to the Social Security Administration.

Are you struggling in this economy? We have information and help for you.

The Internal Revenue Service recognizes that many people may be having difficult times financially. There can be a tax impact resulting from events such as job loss, debt forgiveness or tapping a retirement fund. If your income decreased, you may now be eligible for certain tax credits, such as the Earned Income Tax Credit.



(continued from page 11)

Most importantly, if you believe you may have trouble paying your tax bill contact the IRS immediately. There are steps we can take to help ease the burden. You also should file a tax return even if you are unable to pay so you can avoid additional penalties. The Internal Revenue Service has taken additional steps to help people having difficulties meeting their tax obligations because of unemployment or other financial problems.

New flexibility for Offers in Compromise

For some taxpayers, an offer in compromise — an agreement between a taxpayer and the IRS that settles the taxpayer's debt for less than the full amount owed — continues to be a viable option. IRS employees will now have additional flexibility when considering offers in compromise from taxpayers facing economic troubles, including the recently unemployed.

Specifically, IRS employees will be permitted to consider a taxpayer's current income and potential for future income when negotiating an offer in compromise. Normally, the standard practice is to judge an offer amount on a taxpayer's earnings in prior years. This new step provides greater flexibility when considering offers in compromise from the unemployed. The IRS may also require that a taxpayer entering into such an offer in compromise agree to pay more if the taxpayer's financial situation improves significantly.

Saturday Open Houses to Resolve Taxpayer Issues

IRS will hold special Saturday open houses to give struggling taxpayers more opportunity to work directly with IRS employees to resolve issues. The offices will be open three additional Saturdays. They are May 15 – June 5 - June 26.

During the expanded Saturday hours, taxpayers will be able to address economic hardship issues they may be facing or get help claiming any of the special tax breaks in last year's American Recovery and Reinvestment Act, including the:

- Homebuyer tax credit
- American Opportunity Credit
- Making Work Pay credit

Expanded Earned Income Tax Credit

In addition to these special Saturdays, taxpayers can take advantage of toll-free telephone assistance and regularly scheduled hours at local Taxpayer Assistance Centers. Taxpayers can find the location, telephone number and business hours of the nearest assistance center by visiting the Contact My Local Office page on www.irs.gov .

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.



PACIFIC NORTHWEST Washington, Oregon, Idaho

Area Contacts

Changes in Tribal Assignments

As you know, in the IRS Office of Indian Tribal Governments, there are ITG Specialists assigned to work with specific Tribes. The Specialists act as liaisons between the tribe and the IRS, answer questions, and solve problems related to a tribe's tax obligations. Below is a list of all of the tribes in Washington, Oregon, and Idaho as well as the ITG Specialist assigned to each tribe. When you have questions or problems of a tax nature, you can call your assigned ITG Specialist. If they are not available to assist you, you can then call any of the specialists listed below, or the group manager, Joe Kincaid, at 503-326-2381 or Joe.Kincaid@irs.gov.

Jing Chin
Jing.Chin@irs.gov

(503) 326-3355
Portland, OR

Doug Wellington **(360) 696-7643 x 225**
Douglas.Wellington@irs.gov **Vancouver, WA**

Coeur d'Alene Tribe of the Coeur d'Alene Reservation
Port Gamble S'Klallam Indian Community
Quileute Tribe of the Quileute Reservation
Samish Indian Tribe
Sauk-Suiattle Indian Tribe
Shoalwater Bay Tribe of the Shoalwater Bay Indian Reservation
Snoqualmie Tribal Organization
Stillaguamish Tribe
Swinomish Indians of the Swinomish Reservation
Upper Skagit Indian Tribe of Washington

Hoh Indian Tribe of the Hoh Reservation
Jamestown S'Klallam Tribe of Washington
Kalispel Indian Community of Kalispel Reservation
Lower Elwha Tribal Community of the Lower Elwha Reservation
Makah Indian Tribe of the Makah Indian Reservation
Nisqually Indian Tribe
Northwestern Bank of Shoshoni Nation
Skokomish Indian Tribe
Shoshone-Bannock Tribes of the Fort Hall
Squaxin Island Tribe
Suquamish Tribal Council—Port Madison Reservation

Connie Perkins **(503) 587-3137**
Connie.K.Perkins@irs.gov **Salem, OR**

Burns Paiute Tribe of the Burns Paiute Indian Colony
Confederated Tribes of Coos, Lower Umpqua & Siuslaw Indians
Confederated Tribes of the Grand Ronde Indian Community
Confederated Tribes of the Siletz Reservation
Confederated Tribes of the Umatilla Reservation
Confederated Tribes of the Warm Springs Reservation
Coquille Tribe
Cow Creek Band of Umpqua Indians
Klamath Indian Tribe of Oregon

Mike Fehrenbacher **(360) 696-7643 x227**
Michael.Fehrenbacher@irs.gov **Vancouver, WA**

Confederated Tribes of the Chehalis Reservation
Confederated Tribes of the Colville Reservation
Confederated Tribes of the Yakama Reservation
Cowlitz Tribe of Indians
Kootanai Tribe of Idaho
Lummi Tribe of the Lummi Reservation
Muckleshoot Indian Tribe
Nez Perce Tribe of Idaho
Nooksack Indian Tribe of Washington
Puyallup Tribe of the Puyallup Reservation
Quinault Tribe of the Quinault Reservation
Spokane Tribe of the Spokane Reservation
Tulalip Tribes of the Tulalip Reservation



CUSTOMER SERVICE & WEBSITE

- **Call: Customer Account Services** toll free **1-877-829-5500**
- **ITG Specialist Hotline** **202-283-9800**
- **Visit: Indian Tribal Governments** Web site at **www.irs.gov/tribes**

Training Opportunities

Regional Training: We are offering a Regional Payroll Tax/Information Reporting Workshop to be presented by ITG staff in April 27-29 in Oregon and May 25-27 in western Washington. New this year, we are also offering a gaming work shop during these same weeks at these same venues: Gaming Information Reporting for Casinos, which includes preparation and filing of IRS forms W-2G, 1099-MISC, 1042, 1042-S, 945 and tip reporting compliance for Casino and Gaming Commission employees.

Plans are being made to hold these same workshops this summer in eastern Washington.

There are still openings for the April and May work shops. We hope you will plan to attend. See pages 15 and 16 of this newsletter for further information.

Title 31 Training

We are offering Title 31 training just for your gaming operation(s). We will come out to present the training at your casino(s), free of charge. All you have to do is call and schedule us to come out. Title 31 requires Casinos to do annual training of employees and this would give your training staff a bit of a breather.

If you like to schedule this training, contact Connie Perkins at 503-587-3137 or connie.k.perkins@irs.gov



Basic Payroll Tax/Information Returns Workshops for Northwest Indian Tribes

WHAT?

Two-Day Basic Payroll Tax/Information Returns Workshop – Maximum 30 attendees per class.
Registration is First Come – First Served

Who is invited?

Persons who prepare the employment tax forms (941s, W-2s, 1099s) for Northwest Indian Tribes or Tribal Entities

Who Pays for what?

No Charge for the class. Attendees MUST pay for their own travel, lodging and food.

When will the classes be held?

Oregon Workshop	April 27-28
Washington Workshop	May 25-26

Where?

Oregon Workshop – Spirit Mountain Casino, 27100 S.W. Salmon River Highway,
Grand Ronde, Oregon 97347
Washington Workshop - Lucky Eagle Casino, 12888 188th Avenue SW,
Rochester, WA 98579

What will be taught?

- How to Avoid Penalties and Interest
- Independent Contractors versus Employees
- IRS Collections Process
- Calculating Employment Tax Liabilities
- How to handle Travel Expenses
- Employment Tax Deposit Schedules
- Preparation and Filing of Form 941, Form 945, W-2s and Form 1099s
- End of Year Reconciliation of Form 941s and W-2s
- Social Security – How to file W-2s electronically
- Time is set aside on the second day to discuss any issues or problems you may have with IRS

What should I bring to the Workshop?

Bring any Notices or Letters from IRS or Social Security and a handheld calculator

Contact Doug Wellington for additional information or to register
Telephone: (360) 696-7643 FAX: (360) 699-1060
Email: douglas.wellington@irs.gov



Gaming Information Return Workshop for Northwest Indian Tribes

WHAT?

One-Day Gaming Related Information Reports Workshops – Maximum 30 attendees per class. Registration is First Come – First Served

Who is invited?

Persons who prepare the gaming related tax forms (W-2Gs, 1042s, 1099s and 8027s) for Northwest Indian Tribes or Tribal Entities

Who Pays for what?

No Charge for the class. Attendees MUST pay for their own travel, lodging and food.

When will the classes be held?

Oregon Workshop April 29
Washington Workshop May 27

Where?

Oregon Workshop – Spirit Mountain Casino, 27100 S.W. Salmon River Highway,
Grand Ronde, Oregon 97347

Washington Workshop - Lucky Eagle Casino, 12888 188th Avenue SW,
Rochester, WA 98579

What will be taught?

The required tax reporting for gaming related payments/activities. To include payments made to: U.S. Residents - W-2Gs, Form 1099-Misc, Form 1096, Form W-9, and Form 5754
Foreign Persons – Form 1042, Forms 1042-S and T, W-7, W-8BEN, and Pub. 515.
Tax Deposit Schedules
How to Avoid Penalties and Interest
End of Year Reconciliation of Form 945 to W-2G and 1099-Misc and the various 1042 forms
TIP Compliance – Form 8027, TRDA and GITCA tip agreements.

What should I bring to the Workshop?

Bring any Notices or Letters from IRS or Social Security and a handheld calculator

Contact Doug Wellington for additional information or to register

Telephone: (360) 696-7643 FAX: (360) 699-1060

Email: douglas.wellington@irs.gov

Watch for our announcement of the Basic Payroll Tax/Information Returns workshop and the Gaming Information Returns workshop coming this Summer to Eastern Washington.