



ITG News



Keeping First Nations Informed

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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....

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processing transactions involving SDN's, processing wire transfers to/from sanctioned countries and relying on an out-of-date SDN list.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

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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

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



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Leadership Solutions
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3315 University Dr.
Bismarck, ND 58504
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Email: bschmitt@uttc.edu



Leech Lake Tribal College
Contact: Karen Thompson
PO Box 180
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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.
Mail Code: 1230T
Washington, DC 20460
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

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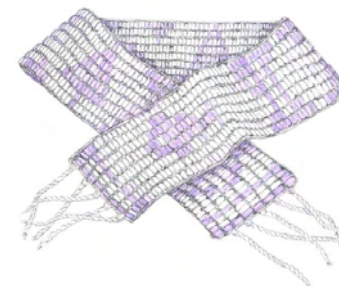
EPA Publication Number 202KO9002
May 2009

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)



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.

2010 Workshops Scheduled

Check your calendars!!

The office of Indian Tribal Governments is again offering FREE workshops for tribal employees designed to assist them with the knowledge necessary to address federal employment tax and information reporting responsibilities. Workshops have been tentatively scheduled in the following locations:

June 15-17	Dakota Magic Casino & Hotel	Hankinson, North Dakota	8:30 am – 4:30 pm daily
August 3-5	Menominee Casino-Bingo-Hotel	Keshena, Wisconsin	8:30 am – 4:30 pm daily
August 24-26	Best Western Kwa-TaqNuk Resort	Polson, Montana	8:30 am – 4:30 pm daily
September 21-23	Chalco Hills Recreation Area	Omaha, Nebraska	8:30 am – 4:30 pm daily

This year in addition to two days of intensive **Employment Tax** training, we have added a day devoted to **Casino Reporting** issues. Participants can choose to attend either the employment tax session, the casino session—or both! Examples of issues that will be covered include:

- Defining Employees vs. Independent Contractors
- Elected and Appointed Officials
- Completing Form 941X and W-2C
- Fringe Benefits
- Filing forms electronically
- Reconciling Forms 941 and W-2 at year end
- Meeting rules for an Accountable Plan for Per Diem & Travel Reimbursements
- IRS Collection issues
- Casino Forms 1099 vs. W-2G
- Non-resident gaming wins
- Bank Secrecy Act Risk Analysis
- Tip reporting and Tip Agreements
- SSN Verification and Mismatch notices

Details and registration information will soon be available to you by clicking on [ITG Education and Training](#), or on the same link in the left border of our Internet landing page at www.irs.gov/tribes.



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

Tax Tools for Tribes

You can order our comprehensive reference CD-ROM containing [Publication 4268](#) (Employment Tax Guide for Tribes), [Publication 3908](#) (Gaming Tax Law for Indian Tribal Government), [Publication 15](#) (Employer's Tax Guide), [Publication 15-A](#) (Employer's Supplemental Tax Guide), [ITG News](#) issuance for your area for the last 8 quarters, a "primer" for federal tax issues affecting individual Native Americans, and a guide on "[Helpful Hints to Avoid Penalties](#)".

E-Mail us at ITG.TaxTools@irs.gov and provide your mailing address and the number of CD-ROM copies you would like to receive.

To add your name or e-mail address to our mailing list, please contact us via e-mail at Sandra.King@irs.gov or call Sandy King at (616) 365-4705.



Notice of Levy on Wages, Salary, and Other Income

If you receive a Notice of Levy on Wages, Salary, and Other Income (Forms 668-W(ACS), 668-W(c) (DO), or 668-W(ICS)), you must withhold amounts as defined in the instructions for these forms. [Publication 1494, Tables for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income \(Forms 668-W\(ACS\), 668-W\(c\)\(DO\) and 668-W\(ICS\)\) 2010](#), shows the exempt amount. If a levy issued in a prior year is still in effect and your employee submits a new Statement of Exemptions and Filing Status, use the current year Publication 1494 to compute the exempt amount.

An individual's wages, salary, and other income can be levied. Wages, salary and other income includes payment for personal services in a work relationship.

Sometimes an employer threatens to fire an employee to avoid handling a levy. This might be a violation of 15 USC 1674. If the employer fires an employee because of this, the employer could be fined \$1000. There may also be a one year prison term. The Wage and Hour Division of the Department of Labor (DOL), not the IRS, must decide if the employer violated the law.

Continuous Effect of Levy on Salary and Wages

Unlike other levies, a levy on an employee's wages and salary has a continuous effect. It attaches future paychecks until the levy is released. Wages and salary include fees, bonuses, and commissions. All other levies attach only to property and the right to property that exist when the levy is served.

Example: If a bank account is levied, it only reaches money in the account when the levy is served. It does not affect money deposited later.

When other income is levied, the levy only reaches money the individual has a fixed and determinable right to.

Example: A levy is served to take an author's royalties. The author has a fixed and determinable right to royalties for books that have already been published. The levy reaches royalties for sales of those books in the future. The levy does not reach royalties for books that are written and published later. A new levy must be served to take those royalties.

Exempt Amount

- Part of the employee's wages, salary, and other income is exempt from levy.
- The weekly exempt amount is:
 - * The total of the employee's standard deduction and the amount deductible for exemptions on an income tax return for the year the levy is served.
 - * Then, this total is divided by 52.
- Income that is not paid weekly is prorated, so the same amount is exempt.
- In addition, the amount the taxpayer needs to pay court ordered child support is exempt.
 - * However, the order must be before the date of the levy.
 - * If court ordered child support is applicable, the same child cannot be claimed as an exemption for figuring the exemption amount.

Continued on page 11



*Notice of Levy on Wages, Salary, and Other Income, **continued***

Claiming the Exempt Amount

The Notice of Levy on Wages, Salary, and Other Income includes a Statement of Exemptions and Filing Status. The employer gives this to the employee to complete and return within 3 days. If it is not received in 3 days, the amount is figured as if the employee is married filing separate with one exemption. The employee can give the statement to the employer later to change the exempt amount.

The statement is completed under penalty of perjury. Generally, the information on the statement is accepted by the IRS unless there is reason to question it. If it is disallowed, IRS will notify the employer and the individual in writing. The individual can provide evidence that the statement is right and request managerial review.

Individual Payroll Deductions

A levy legally attaches to the individual's gross income minus the exempt amount; however, a levy only attaches the individual's usual take home pay.

Exception: Voluntary deductions can be disallowed if they are so large they defeat the levy.

Generally, the individual is allowed to maintain deductions they already have when the levy is served. The IRS will notify the employer and the individual of deductions that must stop while the levy is in effect. The individual can request managerial review.

Example: The individual has a deduction used to buy shares in a mutual fund. The IRS may notify the employer to stop this deduction while the levy is in effect.

Generally, employers should not allow new voluntary deductions after receiving the levy. Exceptions can be allowed on a case by case basis, with IRS approval.

Example: The individual cannot join the company insurance plan until on the job for six months. The levy is served before then. The amount of the premium is not unreasonable. The IRS may allow this new voluntary deduction.

Want to Avoid Penalties?

Are you incurring penalties? Do you want to eliminate penalties in the future?
ITG has a "[Helpful Hints to Avoid Penalties](#)" job aid that can assist you.
It's available by ordering our "Tax Tools for Tribes" CD-Rom via e-mail
at ITG.TaxTools@irs.gov.



Tax News For You!—Individual Tribal Member Information

IRS Outlines Additional Steps to Assist Unemployed Taxpayers and Others

The Internal Revenue Service has added several steps this tax season to help people who have 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.

Hundreds of Saturday Open Houses to Resolve Taxpayer Issues

IRS will hold hundreds of special Saturday open houses to give struggling taxpayers more opportunity to work directly with IRS employees to resolve issues. The offices will be open on three Saturdays in the spring and early summer. Dates, times and locations will be announced shortly.

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 IRS.gov.

Special Section of IRS.gov Created

Taxpayers who are unemployed or struggling financially can find information in a new [electronic tax center](#) on the IRS Web site, IRS.gov. This [online tax center](#) has numerous resources including links to information on tax assistance and relief to help struggling taxpayers.

Other Options Available for Taxpayers

The IRS will continue to offer other help to taxpayers, including:

- Assistance of the Taxpayer Advocate Service for those taxpayers experiencing particular hardship navigating the IRS.
- Postponement of collection actions in certain hardship cases.
- Added flexibility for missed payments on installment agreements and offers in compromise for previously compliant individuals having difficulty paying.
- Additional review of home values for offers in compromise in cases where real-estate valuations may not be accurate.
- Accelerated levy releases for taxpayers facing economic hardship.

In addition, the IRS will accelerate lien relief for homeowners if a taxpayer cannot refinance or sell a home because of a tax lien. A taxpayer seeking to refinance or sell a home may request the IRS make a tax lien secondary to the lien by the lending institution that is refinancing or restructuring a loan. The taxpayer may also request the IRS discharge its claim if the home is being sold for less than the amount of the mortgage lien under certain circumstances.

FOR MORE INFORMATION, PLEASE SEE: [IRS Publication 4763, Job Related Questions During an Economic Downturn](#).



ITG Area Contacts

The complete list of ITG contacts for the Great Lakes area (Michigan, Minnesota, and Wisconsin) is as follows:

Serina Halverson, Manager Omaha, Nebraska 402-233-7328 Serina.M.Halverson@irs.gov	Sandy King, Specialist Grand Rapids, Michigan 616-365-4705 Sandra.King@irs.gov
Laurel Lasley, Specialist Grand Rapids, Michigan 616-365-4711 Laurel.L.Lasley@irs.gov	Stan Wiatros, Specialist St. Paul, Minnesota 651-312-7732 Stanley.J.Wiatros@irs.gov

Telephone, Internet, and Mailing Address:

Call: Customer Account Services (Toll free) 877-829-5500

Visit: Indian Tribal Governments at www.irs.gov/tribes

Write: Internal Revenue Service
Indian Tribal Governments SE:T:GE:ITG
1111 Constitution Ave., NW
Washington, DC 20224



Employee Tip Income Program Questions

ITG has a full-time Tip Coordinator to assist you with any questions about tip reporting agreements. If you are interested in securing a Tip Agreement, have questions concerning your existing agreement, or have received a notice about tip reporting responsibilities that is unclear, please contact Suzanne Perry at (602) 636-9181.

Topics Solicited

The ITG Newsletter staff encourages the submission of technical and procedural topics to be considered for an article. The goal is to support and educate tribal and tribal entity employees by disseminating information that promotes compliance with tax law requirements and regulations. Simply email your ideas to Sandra.King@irs.gov to be considered in the newsletter. If the topic is selected, I will research and prepare the article.



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.



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”.

