



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processing transactions involving SDN's, processing wire transfers to/from sanctioned countries and relying on an out-of-date SDN list.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

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

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 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



Owizdom
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
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 Cass Lake, MN 56633
 Tel: (218) 335-4268
 Email:
 Karen.thompson@lrtc.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

Kirk Laffin & Sarah Gross
 584 Main Street
 South Portland, ME
 04106

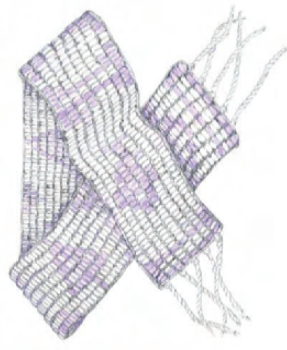
Phone: 207-771-9020
 Fax: 207-771-9028
 E-mail: sgrosse@maine.rr.com
 Web: www.nationalpete.org

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)



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 Issues for Individuals

“Hello” from your local Indian Tribal Governments Office!

This edition of the Chapter Newsletter will reach you after the initial filing deadline for your 2009 Federal Income Taxes. We are going to cover a couple of tax topics that could be helpful to you in the post-tax season.

First, there are a lot of changes in the tax code that could effect your 2010 taxes. Since there are so many we would like to give you a reference site for you to look up those changes that might effect you most. On the INTERNET go to “IRG.GOV”, then, “Individuals” and then, “1040 Central.” There are numerous tax changes that could benefit you.

Second, if you owe a large amount of taxes at the end of the year; how can you keep this from happening next year? Now is a good time to review your Form W-4, Employee’s Withholding Allowance Certificate. If you have recently changes you name or address make those corrections on your W-4. If you want your employer to withhold more income taxes from your paycheck reduce your number of dependents or change your filing status.

Here’s hoping you have a great tax year!

Reporting Abuses/Schemes

We continue to work with tribes and tribal officials to address financial abuses and schemes being promoted in Indian country. Working together can help ensure the integrity of tribal finances, and eliminate the threats posed by individuals with schemes that appear “too good to be true” and often are.

If you are aware of financial impropriety, or of a promoter advocating a scheme that appears highly suspect, you can contact the ITG Abuse Detection and Prevention Team at (405) 297-4407, or via e-mail at tege.itg.schemes@irs.gov

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.



Your Indian Tribal Governments Specialists

Sometimes you just need a little help and other times you need more. ITG has assigned a Specialist to each of the Navajo Nation Agencies and Chapters. The following Specialists are your first-line IRS contacts:

Eastern Agency Marvin E. Millsap (505) 837-5693 Fax (505) 837-5654
Email: Marvin.E.Millsap@IRS.GOV

Northern Agency Michelle Risk (520) 205-5022 Fax (520) 670-4661
Michelle.L.Risk@IRS.GOV

Western Agency Theresa Nosie (480) 503-7318 Fax (480) 503-7320
Email: Theresa.S.Nosie@IRS.GOV

Chinle Agency Aaron Coleman (602) 207-8751 Fax (602) 207-8002
Email: Aaron.H.Coleman@IRS.GOV

Ft. Defiance Agency Tricia L. Miller (520) 205-5078 Fax (520) 670-4823
Email: Tricia.L.Miller@IRS.GOV

Feel free to contact any or all of them if you need assistance. If you can't reach any of the Specialists, just call our Manager: Lonnette Graham at (505) 837-5536, Fax (505) 837-5654, or Email: Lonnette.L.Graham@IRS.GOV.

Self-Assess Your Federal Tax Compliance Risks

Tribal entities can now self-assess their federal tax compliance and work with ITG to address any problems they uncover. Entities electing to participate receive a fillable template from ITG, and are provided with the name of a local ITG Specialist who will serve as their resource during the process.

Information on the program, as well as an on-line request form, is available through the "Enhancing Federal Tax Compliance" link on the right-hand of the ITG web site landing page at www.irs.gov/tribes, or you can make an inquiry about the program via e-mail to tege.itg.tefac@irs.gov

Tax 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.



Employment Tax Corner

Hello to all you Community Service Coordinators and Office Specialists!

Thank you for doing such a good job of keeping your Chapter's employment taxes reported and paid.

Did you receive a post card from the Indian Tribal Governments office? It's not that we were on vacation to some place nice or anything like that. We are trying an experiment. No, not like in science class. Like in the real world. We are reminding Chapters that their MONTHLY Federal Employment Tax Deposit is due on the fifteenth of the next month.

We are doing this in response to a suggestion from your feedback to us. You asked if there could be a reminder sent to the Chapter to remind them to make their deposits. So, we listened, and for the foreseeable future you will get a postcard each month in the mail. The info is good and worth repeating here in this article.

All Chapters need to DEPOSIT their MONTHLY Form 941 employment taxes by the 15th of month. Federal Income Tax Withheld, Social Security and Medicare (both halves).

If your bank will no longer accept Federal Tax Deposits, you can mail your deposit, by the 10th of the month, with the completed "blue coupon", Form 8109-B, *Federal Tax Deposit Coupon*, to the following address:

**Financial Agent
Federal Tax Deposit Processing
P.O. Box 970030
St Louis, MO 63197**

Make your check Payable to "Financial Agent."

You may want to sign up for the Electronic Federal Tax Payment System (EFTPS). The Easy Way to Pay! A Form 9779 is needed to enroll. The form can be downloaded at IRS.GOV website.

If you need a little assistance, please call your friendly ITG Specialist listed on

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 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	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.

Form 11-C
due
July 1st

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”.