



# ITG News

Keeping First Nations Informed



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## Message From The Director



Welcome to the initial issue of our quarterly *ITG News* for Indian Tribes located within the Western U.S. As the IRS Office of Indian Tribal Governments moves to expand its efforts to assist federally-recognized tribes with addressing federal tax administration issues, we will continue to explore new methods to effectively communicate with tribes, and ensure the timely distribution of information. I hope that you find this newsletter to be a valuable tool.

We have a number of other information mechanisms available to assist you. We are continuing to enhance our web site for tribes at [www.irs.gov/tribes](http://www.irs.gov/tribes), which includes recent information on regulatory issuances, links to common tax forms, answers to Frequently Asked Questions, return filing addresses, and updates on the Advisory Committee to the TEGE Commissioner, a group that includes two representatives from Indian tribes. We also offer toll-free telephone assistance at (877) 829-5500.

We want this to be your newsletter, so if there are any areas you would like addressed, please let us know. As always, I welcome your feedback on our operations, and particularly your suggestions on how we might improve our service to you. Please feel free to contact any of our Specialists at any time, or you may always contact me at (202) 283-9800, or via e-mail at [christie.jacobs@irs.gov](mailto:christie.jacobs@irs.gov).

Christie Jacobs

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## New Casino Report Form Implemented

Effective October 1, 2003, FinCEN Form 103 has replaced Form 8362 (Currency Transaction Report for Casinos). A link to the new form is available on the ITG web site at [www.irs.gov/tribes](http://www.irs.gov/tribes).



## Update on Consultation Listening Meetings

Based on the recommendations of the Advisory Committee to the Tax Exempt Government Entities Commissioner, we are currently holding a series of 12 “listening” meetings that are designed to allow tribal input into the scope and process that might be employed in an eventual IRS/Tribal Consultation Policy.

We have completed six of the meetings and have received valuable ideas. However, there are still six additional meetings that will be held during the next three months as follows:

Wednesday October 15<sup>th</sup>  
1:00-4:00pm  
Holiday Inn – Duluth, Minnesota  
200 West First Street

Thursday October 23<sup>rd</sup>  
1:00-4:00pm  
Westmark Hotel – Anchorage, Alaska  
720 West 5<sup>th</sup> Street

Tuesday November 18<sup>th</sup>  
1:00-4:00pm  
U.S. Mint Building – Washington, D.C.  
801 9<sup>th</sup> Street NW

Tuesday December 9<sup>th</sup>  
9:30am-12:30pm  
Courtyard by Marriott (Airport)– Albuquerque, New Mexico  
1920 Yale Blvd. SE

Wednesday December 10<sup>th</sup>  
Navajo Nation  
Time and Location TBA

Thursday December 11<sup>th</sup>  
1:00-4:00pm  
Hilton Phoenix East – Mesa, Arizona  
1011 West Holmes Avenue

If you are interested in participating, you can attend any of the remaining meetings by registering on-line through the registration link on our web site at [www.irs.gov/tribes](http://www.irs.gov/tribes). You can also submit input through the e-mail link on the bottom of the registration page. Once all of the meetings are completed, we will be posting a summary of the input received to our web site, and inviting additional comments before any drafting process begins.



## ITG Customer Satisfaction Survey Results

In July we mailed our first ever Customer Satisfaction Survey to each of the 564 federally-recognized tribes. This effort was part of our desire to have our customers provide us with direct feedback on how well we are doing our job and meeting their needs and expectations.

The overall level of satisfaction was very high. However, that does not mean that we cannot improve. In fact, the survey results provided us with several areas where we will be undertaking actions. Many of those actions are included in a summary that we posted to our web site at [www.irs.gov/tribes](http://www.irs.gov/tribes), but we also want to share some of the more significant actions that we are planning.

First, we will be making a renewed effort to ensure that every tribe is aware of our office and our mission. We will attempt to accomplish this through a marketing effort that will provide tribal contacts with readily accessible information on contact points and work hours for their assigned field specialists. We will also provide information on back-up contacts in the event that the primary contact is not available.

Second, we are initiating steps to improve access to our office and tax information through our web site. Many of our existing features, including our e-mail link, will be redesigned to attempt to improve their visibility, and the ability of our customers to locate the information that is utilized the most often. We will also be focusing efforts on working with tribes to remedy the cause of penalties, and to better address the tax issues for their members. Other actions are listed on our web site.

We want to thank each tribe that took the time to complete and return the survey. Your feedback is very important to us, and we look forward to your continuing feedback in the future.

## Electronic Federal Tax Payment System

Are you tired of filling out tax deposit coupons, writing checks, and then running to the bank to make your Federal Tax Deposits? If your answer is yes, then the Electronic Federal Tax Payment System (EFTPS) could be the easiest way to pay all your Federal Business Taxes. EFTPS is a tax payment system offered free from the U.S. Department of the Treasury. Using your Personal Computer or a telephone, you input your tax payment information and send it.

When you enroll in EFTPS you can select how you want to make your payments. There are two primary payment methods and you can select either or both.

**EFTPS-Direct** is an electronic payment method that allows you to access EFTPS directly to report your tax information. On the date you indicate, you will instruct EFTPS to move the funds from your account to the Treasury's account. Funds will not move from your account until the date you indicate, and your tax records will be updated with the IRS. You can initiate your payment directly to EFTPS using the Internet, PC software (free Windows-based software that's easy to install and use), or your phone. All three input methods are interchangeable and you can make your payments 24 hours a day, 7 days a week.



Using the Online – Internet option allows you to cancel a payment, review your payment history and change bank account information. Online is easy to navigate and secure with both a PIN and Internet Password combination.

EFTPS also offers payment scheduling. You may schedule your payment instructions for up to 120 days in advance of the tax due date, and then EFTPS will automatically make your payments for you on the due date you indicate.

How does it work?

1. At least one day prior to your tax due date, before 8:00pm ET, you access EFTPS. EFTPS will prompt you for the necessary information to complete your tax payment.
2. The system processes the information reported, and when accepted, you receive an Electronic Funds Transfer Acknowledgement Number that you should keep for your records.
3. EFTPS will originate an ACH debit transaction against your designated account on the date you indicated when you made your tax payment.
4. The funds will be transferred to the Treasury's account and the tax data will be reported to the IRS to update your tax records.

**EFTPS-Through a Financial Institution** is a payment method that allows you to instruct a financial institution to electronically move funds from your account to the Treasury's account. Not all financial institutions offer this service, so make sure your financial institution offers this service, find out how much it costs, and if you are eligible to use it.

How does it work?

1. At least one day prior to the tax due date, you initiate the tax payment through your financial institution. The tax payment must be made prior to your financial institution's ACH processing deadline.
2. Your financial institution will originate an ACH credit transaction to EFTPS, transferring the funds to the Treasury's account, and the tax data to IRS for updating your tax records.

Whether you use EFTPS-Direct or EFTPS-Through a Financial Institution, you're in control of initiating your tax payments. Your tax due date remains the same, and no government agency has access to your account.

Signing up is easy. To receive your Enrollment Form and instructions, call 1-800-555-4477 or 1-800-945-8400, or enroll online at [www.eftps.gov](http://www.eftps.gov). As soon as you receive your Confirmation Package and Personal Identification Number (PIN), you'll have everything you need to begin using EFTPS.



**Inter-Tribal Council Of Nevada, Inc.**  
**38<sup>th</sup> Annual Convention**  
**October 20-23, 2003**  
**John Ascuaga's Nugget**  
**Sparks, Nevada**

The Internal Revenue Service's Office of Indian Tribal Governments will be represented at this year's 38<sup>th</sup> Annual Convention. The Office of Indian Tribal Governments will have a booth and will also be presenting workshops for anyone that may be interested in attending. Stop by our booth and meet the Indian Tribal Governments' Specialists. The specialists will be available to answer your IRS questions and provide you with a source of valuable materials.

We invite you to attend informative workshops that will be held on October 21<sup>st</sup> & 22<sup>nd</sup> from 1:00 p.m. to 5:00 p.m. covering the following issues:

- a) Stipend: What is a stipend and how is it reported.
- b) Form W-9, Request for Taxpayer Identification Number and Certification: When is it used and how to complete the form.
- c) Travel Expenses: Accountable vs. Non-accountable plan. What is taxable and what is non-taxable income. What form is used to report taxable income.
- d) Disaster Relief Payments: What is taxable and non-taxable income (Income derived from the land). How and where it is reported.
- e) Gaming Tax Law: Issues and requirements you should know if you are considering a gaming facility.
- f) Internal Controls and Record Keeping: How to make your federal tax deposits timely and accurately. Electronic tax deposits (EFTPS) Employment tax returns and information reporting.

If you have questions on these or any other tax related topic, please give your Nevada Indian Tribal Governments' Specialist a call.

Julie North:	(916) 974-5578
James Rivers:	(619) 230-8165, ext.107
Mitchell Underwood:	(909) 388-8385
Emily Williamson:	(619) 230-8165, ext.126
John Saltmarsh (mgr):	(909) 388 8162

Please come and meet us...we look forward to meeting you!



## Patriot Act Communication System

With the passage of the USA PATRIOT Act of 2001, the Financial Crimes Enforcement Network (FinCEN) was tasked with developing a highly secure network to allow filing institutions to electronically file Bank Secrecy Act (BSA) forms, in particular Currency Transaction Reports (CTRs) and Suspicious Activity Reports (SARs).

In order to meet these requirements, FinCEN has developed the Patriot Act Communication System ("PACS"). The system will allow:

- Filing institutions and other organizations to electronically file CTRs and SARs in a highly secure fashion over the Internet. This includes both single forms as well as batches of forms (i.e., multiple CTRs or SARs contained in electronic batches).
- FinCEN to issue advisories and PACS system updates to the PACS user community
- Members of filing institutions to send secure messages to FinCEN (and receive responses where appropriate).

Effective October 1, 2003 PACS will include the following new forms:

- FinCEN Form 101 (SAR by the Securities and Futures Industries)
- FinCEN Form 102 (SAR by Casinos and Card Clubs)
- FinCEN Form 103 (CTR by Casinos), and
- Form TDF 90-22.56 (SAR by Money Services Business).

### How PACS Will Work

*Accessing PACS:* The PACS system will be hosted on a secure website on the Internet. Filing institution personnel will be able to access PACS only after they have applied for and received a digital certificate from a Government-approved certificate authority.

*Using PACS to File BSA Forms:* Some institutions regularly file thousands of electronic CTRs and dozens of SARs at a single time. Other institutions file only a small number of electronic or paper-based CTRs and SARs yearly. For both, PACS will serve as another, more efficient conduit for filing BSA forms with the Government. Filing institutions will not be required to file BSA forms using PACS; it will instead be another avenue available to them for filing. All BSA forms and data submitted to PACS are encrypted for protection. At the end of each day, PACS will deliver all submitted BSA data to the IRS Detroit Computing Center for processing. Electronic notification of filings will be provided by PACS to filing institutions.

*Alerts and Secure Messaging:* FinCEN will use PACS to issue alerts consisting of FinCEN advisories, PACS System updates, and other communications to the PACS user community.

For further information about filing through PACS, visit <http://pacs.treas.gov>. If you have any questions concerning the system, please contact the PACS Help Desk at 1-888-827-2778 (option 6) or via e-mail at [PACSHelp@notes.tcs.treas.gov](mailto:PACSHelp@notes.tcs.treas.gov)

Publication 3908—Gaming Tax Law for Indian Tribal Governments has been revised. The updated version is now available through our Distribution Centers, or by contacting your ITG Specialist.

# Federal Tax Calendar for Fourth Quarter 2003

## October 2003

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3 * Payroll date 9/27-9/30	4
5	6	7	8 * Payroll date 10/1 - 10/3	9	10 * Payroll date 10/4-10/7 Employees report September tips to employer	11
12	13	14	15 ** Monthly payroll tax deposit for September	16 * Payroll date 10/8 - 10/10	17 * Payroll date 10/11-10/14	18
19	20	21	22 * Payroll date 10/15-10/17	23	24 * Payroll date 10/18-10/21	25
26	27	28	29 * Payroll date 10/22-10/24	30	31 * Payroll date 10/25-10/28	

## November 2003

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5 * Payroll date 10/29-10/31	6	7 * Payroll date 11/1 - 11/4	8
9	10 Employees report October tips to employer	11	12	13 * Payroll date 11/5 - 11/7	14 * Payroll date 11/8 - 11/11	15
16	17 ** Monthly payroll tax deposit for October	18	19 * Payroll date 11/12-11/14	20	21 * Payroll date 11/15-11/18	22
23	24	25	26 * Payroll date 11/19-11/21	27	28	29
30						

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

NOTE: Deposits made through EFTPS are due one day prior to the dates listed.

## December 2003

SUN	MON	TUE	WED	THU	FRI	SAT
	1 * Payroll date 11/22-11/25	2	3 * Payroll date 11/26-11/28	4	5 * Payroll date 11/29-12/2	6
7	8	9	10 * Payroll date 12/3 - 12/5 > Employees report November tips to	11	12 * Payroll date 12/6 - 12/9	13
14	15 ** Monthly payroll tax deposit for November	16	17 * Payroll date 12/10-12/12	18	19 * Payroll date 12/13-12/16	20
21	22	23	24 * Payroll date 12/17-12/19	25	26	27
28	29 * Payroll date 12/20-12/23	30	31 * Payroll date 12/24-12/26			

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

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

NOTE: Deposits made through EFTPS are due one day prior to the dates listed

### Return Filing Dates

#### By October 31

File Form 941 for the third quarter of 2003. If the tax was deposited in full and on time, file by November 10.

File Form 730 on applicable wagers accepted during September 2003.

#### By November 30

File Form 730 for applicable wagers accepted during October 2003.

#### By December 31

File Form 730 for applicable wagers accepted during November 2003.

To add your name or e-mail address to our mailing list, please contact us via e-mail at [Sandra.K.Leggett@irs.gov](mailto:Sandra.K.Leggett@irs.gov), or call Sandra Leggett at (909) 388 8115

Account or Tax Questions??  
Call Customer Account Services at 1-877-829-5500