



ITG News

Keeping First Nations Informed



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Alaska Edition

October 2005

Message from the Director

October marks the start of FY 2006 for the federal government and with it, another annual Work Plan for the office of Indian Tribal Governments. As in past years, our Work Plan outlines the areas where we will place an emphasis for the upcoming 12 month period and is based on an analysis of customer input, employee input, and data.

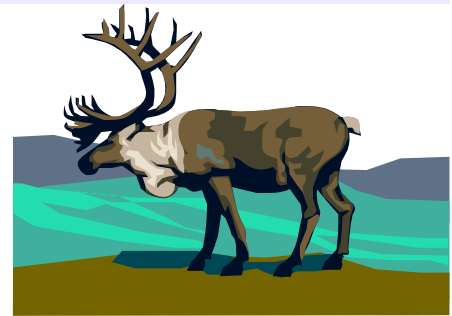
Several areas of focus will continue from this past year. This includes issues such as tip reporting by employees of tribal enterprises and employment tax examinations. In addition to these issues, we will be placing an increased emphasis on two other significant areas:

- **Bank Secrecy Act** - The federal government continues to focus on combating money laundering. Due to the potential use of tribal enterprises (particularly tribal casinos) as vehicles for money laundering, we will seek to work closely with tribes to ensure that they have effective BSA Compliance Plans.
- **Information Reporting** - As tribal economies continue to grow, we will focus resources on ensuring that tribes are in compliance with both information reporting and withholding requirements on payments to vendors and individuals.

FY 2006 will also mark the rollout of an initiative to allow tribal entities to perform their own Compliance Checks. Detailed information on that program is available on page 2 of this newsletter.

As always, a copy of the ITG Annual Work Plan will be posted on our web site at www.irs.gov/tribes. I welcome any questions or feedback you may have on our operations by contacting me at (202) 283-9800 or via e-mail at christie.jacobs@irs.gov.

Christie Jacobs



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ITG to Implement Self-Compliance Check Program

One of the cornerstones of our interactions with tribal entities has been “Compliance Checks.” While participation in Compliance Checks is voluntary on the part of tribal entities, many of them have found it to be a useful tool in determining potential weaknesses in their federal tax administration responsibilities. These have often led to additional activities such as educational seminars by ITG for tribal staff, assistance from ITG in filing returns, and adjustments to tax accounts. During the past three years, ITG has performed over 700 Compliance Checks which, in turn, have led to nearly 800 actions to assist tribes in improving tax compliance.

We are pleased to announce that we will be implementing an initiative to permit certain tribal entities to perform their own Compliance Checks if they so choose. Tribal entities must be current in the filing of all required federal tax returns and must have fully paid all federal tax liabilities in order to qualify. They can apply to perform a “self-Compliance Check” by submitting a request through a special link on the landing page of the ITG web site or by notifying ITG in response to a contact we might initiate.

A special template with fill-in-the blank responses has been created and is currently being tested by three tribes that volunteered to assist with this process. We are also creating a special web page with links to reference material that will assist tribes in both understanding the process and completing their own Compliance Check.



As part of this process, tribal entities performing their own Compliance Check will have the opportunity to effect any corrective actions. An ITG Specialist will assist in that process and will mitigate any penalties wherever possible. For example, if a tribal entity discovered during a self-Compliance Check that they had not filed required Forms 1099, the entity could make a self correction without risk of penalty.

We worked with several tribes during the development of this initiative, and we believe that there are several advantages that a tribe might realize through this process. Among them are:

- Existing tribal finance staff might gain added insights into key federal tax administration issue that impact their positions and the tribal entity.
- A new tribal finance officer could utilize a self-Compliance Check to establish a baseline of current federal tax compliance. It would improve their knowledge of the tax issues within the specific entity and allow them to remedy any problems that might pre-date their assumption of tax responsibilities.
- A tribal entity might identify a potential area of noncompliance that they wish to surface to ITG and remedy with minimal risk or cost.

We will be posting information to our main landing page at www.irs.gov/tribes as soon as this initiative is ready to launch nationwide, and a Special Edition of ITG News will be issued as well. We plan to be ready by mid-November and sincerely hope that this initiative will empower tribes to self-assess federal tax compliance and effect improvements. Thanks to those who have been involved in its design and testing, and we look forward to active participation of tribal entities who believe they might benefit.

Consultation Policy Update

We continue to progress with the issuance of an IRS/Tribal Consultation Policy. While we continue to work through the clearance process internally and with the Treasury Department, we plan to implement the section of the policy that will direct a minimum of four annual listening meetings. Our web site will contain the latest news as we move forward to finalize the policy as well as schedule the initial meetings.

We plan to schedule the next **Alaska** listening meeting during the same week as the BIA Provider's Conference. While you are in Anchorage for the Provider's Conference, we hope you take advantage of the opportunity to share your concerns and suggestions by attending our listening meeting. Date and location will be provided soon.



Annual Customer Satisfaction Survey Update

As we announced in the July issue of ITG News, we undertook our annual customer satisfaction survey of all 564 federally-recognized tribes during August and September in order to secure feedback on our operations. As noted in this issue's "Message from the Director," feedback from tribes is one component we use in formulating our annual Work Plan.

We are just beginning to analyze the responses. As in past years, we will publish the results on our web site at www.irs.gov/tribes. Our report, which we plan to complete and post by November 15th, will contain a summary of any actions we will undertake to effect improvements based on the feedback provided by tribes. Improvements made as a result of past surveys include staffing increases, creation of new educational products, and the redesign of the ITG web site. Equally important is feedback on areas where we are meeting the federal tax administration needs of tribes so that we can continue to reinforce our activities in those areas.

We want to thank all of you who took the time to respond. While we welcome your feedback at any time, your survey input is valuable in our decision-making processes. We look forward to your continuing participation in this important process.



Effective Internal Controls Can Mitigate Risk in the Contracting Process

Several tribes have surfaced concerns regarding losses they incurred from contractors who failed to perform services as required. Subsequent discussions revealed that in many cases the tribes did not have adequate controls in place to properly award or monitor the contracts. While tribes enact their own operating procedures for contracting with vendors, many have developed internal controls that help ensure the contracting process has four keys steps – **1)** solicitation of bids for statements of work, **2)** a formal award of the contract by a duly designated tribal body, **3)** a validation of work performed, and **4)** a documented formal payment process. Generally, the award and monitoring of performance is done by a different party than the one that makes payment. A certification is used to validate that the work is completed and to request issuance of payment.

While there is no guarantee that losses can be avoided, the creation of internal checks and balances within the process by the tribe can help ensure that work is performed as required and that payment is not made until the tribe is satisfied that the contract has been fully performed.

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 (716) 686-4860, or via e-mail at tege.itg.schemes@irs.gov.

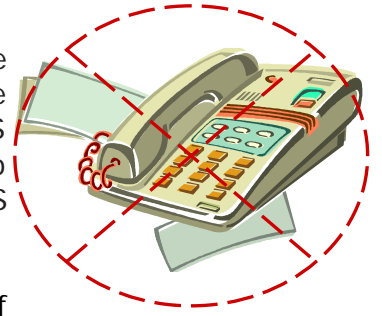


Publication 4268 - Employment Tax Guide for Tribes

Our on-line Employment Tax Guide continues to receive a very positive response from tribal payroll and finance employees. You can download this comprehensive guide from a link on our landing page at www.irs.gov/tribes.

941 TeleFile Discontinued

Beginning with the quarter ending September 31, 2005, you will no longer be able to file your employment tax return by telephone using 941TeleFile. The IRS encourages you to file your Form 941 using other convenient and easy IRS e-file options. Please visit us at www.irs.gov and click on the e-file logo located in the lower-right corner. File your "Zero Wage" Forms 941 using IRS e-file, if possible.



August 15th was the last time that TeleFile could be used to file tax forms of any kind. The IRS discontinued the TeleFile system - using a telephone to file basic tax returns and extensions - because of declining use and the growth of other electronic filing alternatives.

Need to Make Your Form 941 Deposits (FTDs) By Phone?



Even though you cannot file your Form 941 returns using TeleFile anymore, you can make your federal tax deposits (941 FTD payments) by phone using EFTPS – Electronic Federal Tax Payment System.

Once you enroll in EFTPS, you can make your payments securely by phone (or online) 24 hours a day, 7 days a week. The phone and online systems guide you through making a payment by requesting each piece of information required, i.e., tax type, tax period, settlement date, amount, etc. You receive an immediate acknowledgement number that is your receipt for the payment, and you have access to 16 months of EFTPS payment history online or by calling EFTPS Customer Service—also available 24/7.

To enroll in EFTPS, visit <http://www.eftps.gov>, or call 800-555-4477 for an enrollment form.

Filing W-2s Online – It's Easier Than You Think

Social Security's W-2 Online is the service everyone is talking about this year. It is ideal for companies that need to prepare 20 or fewer W-2s because you can access blank Forms W-2, complete and submit them online. You also can print copies for your employees and your records, and it is easier than you think. A recent survey conducted by an independent research company found that 97 percent of employers who used W-2 Online last year rated it as easy to use. Additionally, 96 percent gave the service an overall rating of good, very good or excellent.



You can use Social Security's W-2C Online if you have corrections to file (W-2C, Corrected Wage and Tax Statement). It has all the features of W-2 Online and you can use it regardless of how you submitted your original W-2 report.

Because you will be using a secure site to file your Forms W-2 or W-2C, you will first need to register for a PIN and password. To get started, go to <http://www.socialsecurity.gov/employer> and select Business Services Online; then select Registration. For more information, or for one-on-one assistance, call 800-772-6270 and ask for the Employer Service Liaison Officer serving your state.



Are You Complying with Payroll Recordkeeping Requirements?

Employers can minimize their compliance and audit risks by meeting the recordkeeping requirements of the Internal Revenue Code (IRC). The IRC requires all employers that withhold and pay federal income, social security, and Medicare taxes to maintain certain records for each employee. Failing to meet these recordkeeping requirements can mean big penalties, not to mention large settlement awards, should you be unable to provide the required information when requested by IRS or in an employment-related lawsuit.

Income, Social Security, and Medicare Taxes

These are the records that employers must keep for at least four years after the due date of the employee's personal income tax return (generally, April 15th) for the year in which the payment was made:

1. The Employer Identification Number (EIN).
2. Employee name, address, occupation, and social security number.
3. Total amount and date of each payment of compensation and any amount withheld for taxes or otherwise. This should include reported tips and the fair market value of non-cash payments.
4. Amount of compensation subject to withholding for federal income, social security, and Medicare taxes, and the amount withheld for each tax.
5. Pay period covered by each payment of compensation.
6. The reason(s) why the total compensation and the taxable amount for each tax are different, if that is the case. For instance, Tribal Council Members' total compensation will be larger than taxable Social Security Wages because they are exempt from employment tax withholding.
7. Employee's Form W-4, Employee's Withholding Allowance Certificate.
8. Beginning and ending dates of the employee's employment.
9. Statements provided by the employee reporting tips received (if applicable).
10. Information regarding wage continuation payments made to the employee by an employer or third party under an accident or health plan, including the beginning and ending dates of the period of absence from work and the amount and weekly rate of each payment (including payments made by third parties), as well as copies of the employee's Form W-4S, Request for Federal Income Tax Withholding From Sick Pay.
11. Fringe benefits provided to the employee and any required substantiation.
12. Requests from an employee to use the cumulative method of wage withholding.
13. Adjustments or settlements of taxes.
14. Copies of returns filed (on paper or by magnetic media), including forms 941, W-3, 6559, Copy A of Form W-2, and any Forms W-2 sent to employees but returned as undeliverable.
15. Amounts and dates of tax deposits.

BIA Provider's Conference Workshops

IRS has been scheduled to present two employment tax workshops at the BIA Provider's Conference on:
 Tuesday, November 29th from 1:00pm - 4:30pm
 Wednesday, November 30th from 8:30am - noon

ITG Specialists for Alaska

| | | | |
|-----------------------------|---------------|--------------|------------------------|
| Judy Pearson | Anchorage, AK | 907-271-6949 | Judy.M.Pearson@irs.gov |
| Mary Jo Audette | Anchorage, AK | 907-271-6874 | MaryJo.Audette@irs.gov |
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How to Avoid an “Averaged” Failure-To-Deposit Penalty

IRS may assess an “averaged” failure-to deposit (FTD) penalty of 2% to 10% if you are a monthly schedule depositor and did not properly complete the monthly liability section of Form 941 when your total adjusted tax liability shown on Form 941 exceeded \$2,500.



IRS may also assess an “averaged” FTD penalty of 2% to 10% if you are a semi-weekly schedule depositor and your total adjusted tax liability shown on Form 941 exceeded \$2,500 and you

- 1) completed the monthly liability section of Form 941 instead of Schedule B (Form 941),
- 2) failed to attach a properly completed Schedule B (Form 941), or
- 3) improperly completed Schedule B (Form 941) by, for example, entering tax deposits instead of tax liabilities in the numbered spaces.

The FTD penalty is computed by taking your total adjusted tax liability shown on Form 941 and distributing it equally throughout the tax period. As a result, your deposits and payments may not be counted as timely because the actual dates of your tax liabilities cannot be accurately determined.

An “averaged” FTD penalty can be avoided by reviewing your return prior to filing it. Follow these steps before submitting your Form 941.

- If you are a monthly schedule depositor, report your tax liabilities (not your deposits) in the monthly liability section shown on Form 941.
- If you are a semiweekly schedule depositor, report your tax liabilities (not your deposits) on Schedule B (Form 941) in the lines that represent the dates your employees were paid. Verify that your total liability shown on Form 941 or the bottom of Schedule B (Form 941) equals your total adjusted tax liability shown on Form 941.
- Do not show negative amounts in the monthly liability section Schedule B (Form 941). If your prior period correction results in a decrease to your tax liability, reduce your liability for the day that you discovered the error by the tax decrease resulting from the error, but not below zero. Apply any remaining decrease to subsequent liabilities.

IRS is Reducing Mailings to Save Postage and Printing Costs

In an effort to reduce printing costs and postage and eliminate waste of unnecessary forms, the Internal Revenue Service is cutting back on the number of Forms 941, Employer’s Quarterly Federal Tax Return mailed to taxpayers.

Beginning with the 2005 third quarter mailing, any filer who indicated on their previous quarterly return that it was prepared by a preparer will no longer receive the quarterly mailing. Many filers have requested that the IRS stop mailing forms for this reason and until now it was not possible.

Mileage Rates Increase

In response to the recent gasoline price increases, the IRS and Treasury Department announced an increase in the optional standard mileage rates for the final four months of 2005. The rate will increase to **48.5** cents a mile for all business miles driven from September 1 through December 31, 2005. This is an increase of 8 cents a mile from the 40.5 cent rate in effect for the first eight months of 2005, as set forth in Revenue Procedure 2004-64.

Winner's Prizes and Awards

In general, cash, as well as the fair market value of merchandise, given as prizes and awards of \$600.00 or more that are not for services performed are reported on Form 1099-Misc. However, if a wager is made (bingo, pull-tabs, raffles, etc.), report the winnings on Form W-2G. The following chart summarizes the filing requirements for the different scenarios. More detailed information can be found in the articles on pages 8 and 9.

| Filing Requirement >>>>>>> | Form 1099-MISC required | Form W-2G proceeds not reduced by wager | Form W-2G proceeds reduced by wager | Form W-2G regular gambling withholding @ 25% | Form W-2G backup withholding @ 28% | Forms 730 and 11-C |
|--|---|---|---|--|---|--------------------|
| Game | | | | | | |
| Prizes received with no wager (drawings, promotions) | Prizes equal to or more than \$600 | | | | | |
| Raffle (Wager if money spent for a chance to win) | | | Prize equal to or more than \$600 | Prizes more than \$5,000 | Prize equal to or more than \$600 and winner fails to provide a TIN | |
| Bingo | | Prizes equal to or more than \$1,200 | | | Prizes equal to or more than \$1,200 and winner fails to provide a TIN | |
| Pull-Tabs | | | Prizes equal to or more than \$600 | Prizes more than \$5,000 | Prizes equal to or more than \$600 and winner fails to provide a TIN | Yes |

Example 1: A tribal gaming operation conducts a weekly **bingo** game. A payout of \$1,000 is made for a single game. Form W-2G is not required since the winnings were less than \$1,200.

Example 2: A tribal gaming operation conducts a weekly **bingo** game. A payout of \$1,300 is made for a single game. The winner furnishes identifying information, along with the winner's TIN to the tribe. The tribal gaming operation must complete a Form W-2G for \$1,300, but does not have to withhold.

Example 3: If the **bingo** winner in Example 2 had refused to provide the TIN, Form W-2G would be completed without the TIN, and backup withholding applies. The income tax withheld is reported on Form 945, *Annual Return of Withheld Federal Income Tax*. Note: The winner would receive \$936 (\$1,300 gross winnings minus \$364 federal income tax withheld at the rate of 28 percent). The tribe must complete a Form W-2G for \$1,300 and include the \$364 in the box for federal income tax withheld.

Example 4: A tribe owes a **pull-tab** prize of \$750 to a single ticket winner from a \$1 wager. The winner would only give his name. Since the winner failed to supply a TIN, the tribe should collect backup withholding of \$210 (\$750 x 28 percent) and pay the winner \$540 (\$750 - \$210). Form W-2G must be completed for the \$750 while \$210 is entered in the box for federal income tax withheld. If the winner had supplied his/her TIN, no withholding would be required.

Example 5: A tribe owes a single **pull-tab** prize of \$6,000. The winner provides an SSN. The tribe should withhold \$1,500 (\$6,000 x 25 percent) and pay the winner \$4,500 (\$6,000 - \$1,500). Form W-2G must be completed for the \$6,000 while \$1,500 is entered in the box for federal income tax withheld.



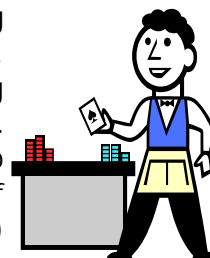
Form W-2G, Certain Gambling Winnings

You must file **Form W-2G, Certain Gambling Winnings**, to report gambling winnings and any federal income tax withheld on those winnings. The requirements for reporting and withholding depend on the type of gambling, the amount of the gambling winnings, and generally the ratio of the winnings to the wager.

Reportable Gambling Winnings. Generally, gambling winnings are reportable if the amount paid reduced, at the option of the payer, by the wager is (a) \$600 or more and (b) at least 300 times the amount of the wager.

Withholding on Gambling Winnings. There are two types of withholding on gambling winnings: (1) regular gambling withholding at 25% (33.33% for certain noncash payments) and (2) backup withholding at 28%. A single prize, less the wager, exceeding \$5,000 requires regular gambling withholding on the net winnings. Backup withholding refers to the withholding of tax that applies to winnings when the winner fails to provide a taxpayer identification number (TIN) to the tribal gaming operation. If a payment is already subject to regular gambling withholding, it is not subject to backup withholding.

Pull-tabs. File Form W-2G for each person to whom you pay **\$600 or more** in gambling winnings from Pull-tabs if the winnings are at least 300 times the amount of the wager. The wager must be subtracted from the total winnings to determine whether withholding is required and, at the option of the payer, to determine whether reporting is required. The wager must be subtracted at the time of the first payment. For example, if a Pull-tab sells for \$2, any payout of \$600 or more will meet the "at least 300 times the amount of the wager" rule ($\$2 \times 300 = \600). However, since the net proceeds of \$598 ($600 - 2$) are less than \$600, there is no requirement to file a Form W-2G.



Bingo

File Form W-2G for every person to whom you pay \$1,200 or more in gambling winnings from bingo. If the winnings are not paid in cash, the FMV of the item won is considered the amount of the winnings. Total all winnings from each bingo game. Winnings and losses from other wagering transactions are not to be taken into account in arriving at the \$1,200 figure.

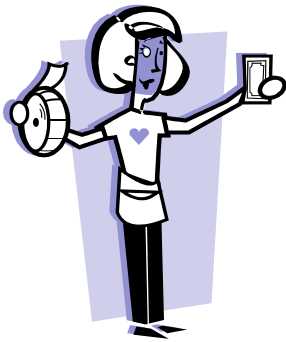
Regular gambling withholding (25%) does not apply to winnings from bingo. However, if the winner of bingo does not provide a SSN, you must backup withhold at the rate of 28%.

If you pay reportable gambling winnings, you must file Form W-2G with the IRS and provide a statement to the winner (Copies B and C of Form W-2G).

Noncash payments. A noncash payment, such as a snowmachine, must be taken into account at its fair market value (FMV) for purposes of reporting and withholding. If the FMV exceeds \$5,000, after deducting the price of the wager, the winnings are subject to 25% regular gambling withholding. The tax you must withhold is computed and paid under either of the following two methods:

- 1) The winner pays the withholding tax to the payer. In this case, the withholding is 25% of the FMV of the noncash payment minus the amount of the wager.
- 2) The tribe pays the withholding tax. In this case, the withholding is 33.33% of the FMV of the non-cash payment minus the amount of the wager.

If you use method 2, enter the sum of the noncash payment and the withholding tax in box 1 of Form W-2G and the withholding tax paid by the payer in box 2.



Raffle Winnings

Federal Reporting and Withholding Requirements

The Tribe is required to report all raffle winnings if the Fair Market Value (FMV) of the raffle winning(s) less the recipient's wager(s) is equal to or greater than \$600. Also, the Tribe is required to withhold Federal income tax on all raffle winnings if the FMV of the raffle winning(s) less the recipient's wager(s) is equal to or greater than \$5,000.

Tribal Responsibilities - Before the recipient receives the raffle winning, the Tribe must ensure that (1) the recipient has completed and provided the Tribe with the appropriate federal tax forms and (2) the proper amount is withheld or collected from the recipient. The Tribe must obtain the recipient's name, address, and Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). If the recipient refuses to provide his/her SSN or ITIN, or if it is obvious that the SSN or ITIN is incorrect, then the Tribe must attempt to obtain the recipient's SSN or ITIN by giving the recipient *Form W-9, Request for Taxpayer Identification Number and Certification*.

After an SSN or ITIN is provided, the Tribe calculates the amount of Federal income tax withholding by multiplying the FMV of the raffle winning(s) less the amount of the recipient's wager (the cost of the winning ticket only) by the **regular gambling withholding** rate, which currently is **25 percent**. In the case of a cash raffle, the Tribe withholds this amount. In the event of a non-cash raffle, the recipient must pay this amount directly to the Tribe **before** the Tribe gives ownership of the raffle winning to the recipient. In either case, the Tribe deposits the federal taxes on Form 945. **Remember**, regular gambling withholding applies only if the raffle winning(s) is equal to or greater than \$5,000.

If the recipient does not provide an SSN or ITIN, the Tribe must calculate **backup withholding**. Backup withholding is assessed on the FMV of the raffle winning(s) less the amount of the recipient's wager(s) at the current rate of **28 percent**. In the case of a cash raffle, the Tribe conducting the raffle withholds this amount. In the event of a non-cash raffle, the recipient must pay this amount directly to the Tribe before the Tribe gives ownership of the raffle winning to the recipient. In either case, the Tribe deposits federal taxes on Form 945.

Reporting the Withholding – The tribe reports **regular gambling withholding** from gaming winnings on *Form 945, Annual Return of Withheld Federal Income Tax*, line 1. **Backup withholding** is reported on Form 945, line 2. Form 945 is filed annually by January 31st of the year following the year of the winnings. (Note: If you made deposits on time in full payment of the taxes for the year, you may file by February 10th.)

In situations where the raffle winner receives winnings of \$600 or more in a calendar year, the Tribe prepares and files *Form 1099-MISC, Miscellaneous Income*, with the IRS and issues copies to the recipient by January 31st of the following year. However, *Form W-2G, Certain Gambling Winnings* is filed in situations where the amount of winnings is **\$600 or more and is at least 300 times the amount wagered on a single wager**. Also, **if withholding is required**, *Form W-2G, Certain Gambling Winnings* (instead of Form 1099-MISC) must be filed. The Tribe prepares and files Form W-2G with the IRS and issues copies to the recipient by January 31 of the following year. The Tribe is also required to file *Form 1096, Annual Summary and Transmittal of U.S. Information Returns*, for Forms W-2G, which is separate from the filing of Form 1096 filed for Forms 1099-MISC, Miscellaneous Income.

Federal Tax Calendar for Fourth Quarter 2005

October 2005

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|--|--|---|---|---|-----|
| | | | | | | 1 |
| 2 | 3 | 4 | 5 * make a deposit for 9/28-9/30 | 6 | 7 * make a deposit for 10/1-10/4 | 8 |
| 9 | 10 | 11 Employees earning tips in excess of \$20 in September must report amount to employer | 12 | 13 * make a deposit for 10/5-10/7 | 14 * make a deposit for 10/8-10/11 | 15 |
| 16 | 17 ** Make a deposit for September if a monthly depositor | 18 | 19 * make a deposit for 10/12-10/14 | 20 | 21 * make a deposit for 10/15-10/18 | 22 |
| 23 | 24 | 25 | 26 * make a deposit for 10/19-10/21 | 27 | 28 * make a deposit for 10/22-10/25 | 29 |
| 30 | 31 | | | | | |

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|---|--|---|--|---|-----|
| | | 1 | 2 * make a deposit for 10/26-10/28 | 3 | 4 * make a deposit for 10/29-11/1 | 5 |
| 6 | 7 | 8 | 9 * make a deposit for 11/2-11/4 | 10 Employees earning tips in excess of \$20 in October must report amount to employer | 11 | 12 |
| 13 | 14 * make a deposit for 11/5-11/8 | 15 ** Make a deposit for October if a monthly depositor | 16 * make a deposit for 11/9-11/11 | 17 | 18 * make a deposit for 11/12-11/15 | 19 |
| 20 | 21 | 22 | 23 * make a deposit for 11/16-11/18 | 24 | 25 | 26 |
| 27 | 28 * make a deposit for 11/19-11/22 | 29 | 30 * make a deposit for 11/23-11/25 | | | |

* = 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 2005

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|---|-----|---|---|---|-----|
| | | | | 1 | 2 * make a deposit for 11/26-11/29 | 3 |
| 4 | 5 | 6 | 7 * make a deposit for 11/30-12/2 | 8 | 9 * make a deposit for 12/3-12/6 | 10 |
| 11 | 12 Employees earning tips in excess of \$20 in November must report amount to employer | 13 | 14 * make a deposit for 12/7-12/9 | 15 ** Make a deposit for November if a monthly depositor | 16 * make a deposit for 12/10-12/13 | 17 |
| 18 | 19 | 20 | 21 * make a deposit for 12/14-12/16 | 22 | 23 * make a deposit for 12/17-12/20 | 24 |
| 25 | 26 | 27 | 28 | 29 * make a deposit for 12/21-12/23 | 30 * make a deposit for 12/24-12/27 | 31 |

* = Make a Payroll Deposit if you are under the semi-weekly deposit rule. NOTE: Deposits made through EFTPS are due one day prior to the dates listed.
 ** = Make a Monthly Deposit if you qualify under that rule.

Return Filing Dates



October 31st

> File **Form 941** for the 3rd quarter of 2005. If all deposits paid on time and in full, file by November 10th.

October 31st

> File **Form 730** and pay the tax on applicable wagers accepted during September.

November 30th

> File **Form 730** and pay the tax on applicable wagers accepted during October.

January 3, 2006

> File **Form 730** and pay the tax on applicable wagers accepted during November.

Pull-tab sales require Form 730 Monthly Tax Return for Wagers

