



Message from the Director

All of us are faced with increasing burden in our jobs and in our lives. Just when we are certain we cannot absorb any more complexities in our work responsibilities, a new rule is issued, an existing procedure is complicated, or a new law changes the paradigm under which we have operated.

In response to this problem, the IRS created the office of Taxpayer Burden Reduction. This function seeks methods to streamline procedures in order to assist taxpayers in meeting their federal tax obligations by finding methods to reduce the time required to comply, decrease the number of forms or line items to be completed, or simplify letters and instructions. The creation of Form 944 *Employer's ANNUAL Federal Tax Return* resulted from work performed by the office of Taxpayer Burden Reduction. Although the number of tribal entities eligible to file this annual form is very small, the number of entities that benefit on a national basis is significant.

The office of Taxpayer Burden Reduction recently announced the overhaul of the process for correcting errors on Employment Tax returns, a problem commonly faced by tribal entities. The new process scheduled to be effective on January 1, 2009 is outlined on pages 2 and 3 of this newsletter. However, as with all new procedures, I encourage tribes to contact their designated ITG Specialist if they encounter a need to avail themselves of the new correction procedures or if they have any questions about the process.

Speaking of change, three long-time ITG Specialists have opted to make a major change in their lives by electing to retire after many years of devoted government service. My appreciation to Bill Barker from the Spokane office, Rick Ziton from the St. Paul office, and Emily Williamson from the San Diego office. As with all departures, we have reassigned the primary ITG contacts for tribes who dealt with these three individuals. An updated listing is always available on our web site under the "Contacting ITG" link on the left side of the landing page at www.irs.gov/tribes.

Christie Jacobs



....Form 941X
will reduce
burden....

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Form 941X to Debut

The IRS Office of Taxpayer Burden Reduction (TBR) initiated the Adjusted Employment Tax Returns (Forms 94X) Project to reduce burden associated with correcting information previously reported on various types of employment tax returns. Currently, employers and payers use one form – Form 941c *Supporting Statement to Correct Information* – to correct the amounts they previously reported on Forms 941, 943, 944, and 945. Form 941c is not a stand-alone tax return. Presently, filers must attach Form 941c to their current employment tax return when making adjustments or to Form 843 when claiming a refund of overpaid employment taxes.

Form 941c is complex and does not correspond directly to any employment tax return. Consequently, taxpayers often make mistakes with completion and filing which results in processing errors and delays. Additionally, because the taxpayer files Form 941c with the current employment tax return when making an adjustment, the IRS adjusts the tax for the current tax period but adjusts the wages for the calendar year being corrected. This makes it difficult for employers and the IRS to track taxpayers' account activity.

Commencing on January 1, 2009, a new set of dual-purpose forms for adjustments and refunds will reduce burden for employers, payers, and the IRS. The IRS, with stakeholder input, is making the new forms as user-friendly as possible and implementing more accurate procedures for adjustments and refunds of employment taxes.

- **Forms:** Each stand-alone form will correspond to, and relate line-by-line with, the employment tax return it is correcting. For example, an employer who discovers an underpayment or overpayment error on a previously filed Form 941 will use Form 941X to make a correction. Since the Form 941X is a stand-alone form, the employer will be able to file Form 941X when an error is discovered, rather than having to wait to file it at the end of the quarter with the next employment tax return.

The new forms being developed will correspond with Form 941 *Employer's QUARTERLY Federal Tax Return*, Form 943 *Employer's Annual Federal Tax Return for Agricultural Employees*, Form 944 *Employer's ANNUAL Federal Tax Return*, Form 945 *Annual Return of Withheld Federal Income Tax*, and Form CT-1 *Employer's Annual Railroad Retirement Tax Return*. Spanish versions of the new forms are being developed for Forms 941-PR, 944-PR, and 944 (SP).

The IRS will also revise Form 941 and other employment tax returns for the 2009 tax year to eliminate prior period adjustment lines no longer needed after the implementation of the new forms. Note: Form 940 *Employer's Annual Federal Unemployment (FUTA) Tax Return* is not being revised. Employers can continue to use Form 940 to file amended returns.

- **Process:** Under the proposed regulations, Form 941X will be used to make adjustments and claim refunds. If an employer is correcting an overpayment for a Form 941, the employer will be able to either make an adjustment or claim a refund. If an adjustment is made, the amount of the overpayment will be applied as a credit to the quarter in which the Form 941X is filed. Employers correcting underpayments of employment taxes that result in a balance due can pay using EFTPS, credit card, or send a check along with Form 941X. The IRS will make both the tax and wage corrections to the actual tax period being corrected, resulting in a more accurate record.

As these new procedures are enacted and/or you encounter the need to utilize them, we strongly encourage you to contact your designated ITG Specialist with any questions.



FREQUENTLY ASKED QUESTIONS

Q. When I send in a Form 94X, do I need to attach it to anything, such as a copy of the form I filed originally?

A. No, the new forms are stand-alone forms. You should not attach them to anything.

Q. When should I file a form 94X?

A. Complete and file the form as soon as you discover you need to adjust a previously filed employment tax return.

Q. Should I discontinue using Form 941c, *Supporting Statement to Correct Information*, to make corrections?

A. Yes, for errors discovered after Dec. 31, 2008, use the new form that corresponds to the employment tax return you are correcting.

Q. When are the new forms in the 94X series available?

A. The new forms are available starting January 2009.

Q. How will I know whether to make an adjustment or claim a refund?

A. If you have an overpayment of tax, you have two choices. Either request an adjustment and have the amount credited to the tax period in which the adjustment form is filed, or claim a refund of the amount you overpaid.

Q. What if I need to correct a previously filed Form 941 but I now file Form 944?

A. Use the adjustment form that corresponds to the return you are correcting—in this case, Form 941X because you filed a form 941 in 2008. If you have an overpayment and request an adjustment, any credit will be applied to the tax period in which you filed the Form 941X. For example, if you file Form 941X in 2009 and your filing requirement in 2009 is Form 944, the credit will be applied to your 2009 Form 944 account.

Q. What if my correction to the original return results in additional tax?

A. If you owe additional tax as a result of a correction, you should pay with the Form 94X. You can pay via EFTPS or check. Credit card payments will also be accepted for Forms 941X, 943X, and 945X.

Q. Where can I get the new forms?

A. You can download the forms starting in January 2009 from www.irs.gov or call 800-829-3676 to request copies by mail.

Publication 4676

MAKING CORRECTIONS TO EMPLOYMENT TAX RETURNS 2009 AND BEYOND

NEW! Employment tax returns now have corresponding forms for making corrections

Beginning Jan. 1, 2009, when you need to correct a previously filed employment tax return, use its corresponding form to make the change. The new 94X series of forms makes changes easy and accurate for employers and payers.

THE NEW 94X SERIES	
Correct the return you previously filed...	...using its corresponding 94X series form
Form 941, Employer's QUARTERLY Federal Tax Return	Form 941X, Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund
Form 943, Employer's Annual Federal Tax Return for Agricultural Employees	Form 943X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund
Form 944, Employer's ANNUAL Federal Tax Return	Form 944X, Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund
Form 945, Annual Return of Withheld Federal Income Tax	Form 945X, Adjusted Annual Return of Withheld Federal Income Tax or Claim for Refund
Form CT-1, Employer's Annual Railroad Retirement Tax Return	Form CT-1X, Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund

A simpler process reduces
taxpayer burden

- **Timelier filing:** Employers and payers will file the appropriate form when they discover an error instead of waiting to file it with the next employment tax return. The new forms and process apply to errors discovered after Dec. 31, 2008
- **Easier completion:** The new forms replace Form 941c, *Supporting Statement to Correct Information*, and each relates line by line to the employment tax return being corrected
- **More accurate tax accounts:** The IRS will make both the wage and tax corrections to the tax period in which the error occurred
- **One form with a dual purpose:** The new 94X series is for making adjustments or claiming refunds. Employers will no longer use Form 843, *Claim for Refund and Request for Abatement*, to claim a refund for overpaid employment taxes



Update on Customer Satisfaction Survey

Our appreciation to all those who participated in our annual Customer Satisfaction Survey. We had a record number of responses which helped increase the validity of the data provided.

We are still in the process of tabulating the information and will be issuing a report during the current quarter; it will be posted to our web site at www.irs.gov/tribes. In addition, we will convene a task force of ITG employees to review the feedback and determine what changes we can make to better meet the needs of our tribal customers. We will also share that information on our web site when it is available.

Consultation Listening Meetings for FY 2009

October marks the start of the new fiscal year for the federal government. Each fiscal year, ITG holds up to four Consultation Listening meetings across the country and invites tribal leaders and representatives to dialogue with us on key federal tax issues of concern.

During the upcoming year, we plan to hold meetings as follows: Anchorage in December, Washington D.C. in early February (in conjunction with the United South and Eastern Tribes), Albuquerque in the spring, and Tulsa during the summer. As we get closer to the date of each meeting, we will post a notice as the headline on our Internet landing page, issue an invitation letter to tribal leaders in the area of the meeting, and issue a Special Edition of ITG News for that area.

The Anchorage meeting will be held on December 4th at the Westmark Hotel. We hope that many individuals attending the BIA Provider's Conference that week will be able to find time to attend.

All of the meetings are open to anyone, and we encourage attendance by all interested parties. Meetings held over the past three years have led to meaningful changes in IRS procedures and have also allowed us to forward tribal concerns to other IRS functions and other federal agencies.

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 person during the process.

Information on the program, as well as an on-line request form, is available through the "Self Assess Tribal 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.

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.



Permanent Fund Dividend of \$3,269 is Taxable

The Internal Revenue Service reminds Alaskans that the Alaska Permanent Fund Dividend (including the one-time addition of the \$1,200 Resource Rebate) is taxable income for both adults and children and must be reported on a Federal income tax return.

Because of the size of the Permanent Fund Dividend (PFD) this year, every child under 18 who is a dependent will be required to file a tax return and will be affected by the "kiddie tax" rules. Many older children may be affected as well.

Special Tax Rules for Children

Special tax rules apply to children under age 18. Beginning in 2008, special tax rules apply to certain older children who receive more than \$1,800 of unearned income. Unearned income includes the PFD and Native Corporation Dividends. Some people refer to this as the "kiddie tax."

For 2008, the age of children whose unearned income is taxed at their parent's rate increased. For children under age 18 and certain older children (described below), unearned income over \$1,800 is taxed at the parent's rate. These special tax rules apply to any child who meets all of the following conditions:

1. The child had more than \$1,800 of unearned income (defined below).
2. The child is required to file a tax return.
3. The child either:
 - a. Was under age 18 at the end of 2008,
 - b. Was age 18 at the end of 2008 and did not have earned income that was more than half of the child's support, or
 - c. Was over age 18 and under age 24 at the end of 2008 and was a full-time student who did not have earned income that was more than half of the child's support. (Full-time Student and Support are defined below.)
4. At least one of the child's parents was alive at the end of 2008.
5. The child does not file a joint return for 2008.

Unearned Income: For this purpose, unearned income includes Alaska Permanent Fund Dividends, taxable interest, ordinary dividends (including taxable Native Corporation Dividends), capital gains (including capital gains distributions), rents, royalties, taxable social security benefits, pension and annuity income and income received as the beneficiary of a trust.

Support: Your child's support includes all amounts spent to provide the child with food, lodging, clothing, education, medical and dental care, recreation, transportation, and similar necessities. To figure your child's support, count support provided by you, your child, and others. However, a scholarship received by your child is not considered support if your child is a full-time student.

Full-time Student: A student is a child who during any part of 5 calendar months of the year was enrolled as a full-time student at a school or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Frequently Asked Questions:

1. My child's only income is the Permanent Fund Dividend. Does she really need to file a federal tax return?

Yes, assuming you are able to claim your child as a dependent. You can file a separate Form 1040A or Form 1040 for your child and attach Form 8615 *Tax for Certain Children Who Have Investment Income of More Than \$1,800* to figure the tax. Form 8615 will figure the tax on (a) the first \$1,800 of unearned income at the child's rate and (b) the tax at the parent's rate for the unearned income over \$1,800.

Most parents can also choose to use Form 8814 *Parent's Election to Report Child's Interest and Dividends* with their own tax return and pay their child's tax along with their own. However in some cases, this can result in the family paying more tax or receiving a smaller refund than if a separate return was filed for the child. You should figure it both ways to see which works out better for your family.

2. Can anyone use Form 8814 to pay their child's tax?

No. If your child meets any of the following conditions, they MUST file a separate tax return and use Form 8615 to calculate their tax:

- Received earned income (income from work)
- Received income from sources other than the Alaska Permanent Fund Dividend, interest, dividends, and capital gains distributions
- Gross income was \$9,000 or more
- Estimated payments were made for the child
- Federal income tax was withheld from the child's income

For example, if your child had income from a job or some stock held for the child was sold in 2008, a separate return would be required.

3. My child is 18 years old. Do I have to worry about the "kiddie tax?"

Maybe. Starting in 2008, the rules changed to include some older children in the group covered by these "kiddie tax" rules.

Unearned income over \$1,800 is taxed at the parent's rate for any child who:

- Is required to file a return.
- Was under age 18 at the end of 2008
- Was age 18 at the end of 2008 and did not have earned income that was more than half of the child's support, or
- Was over age 18 and under age 24 at the end of 2008 and was a full-time student who did not have earned income that was more than half of the child's support.

For example, let's say your son is 18 years old and working full-time. He earned \$20,000, and his total support amounted to about \$5,000 over the year. Whether or not you could claim your son as a dependent on your tax return, he has enough income to require a tax return. Because he is 18 and his earned income is more than half of his total support, he is not affected by the "kiddie tax" rules and should file his own return without adding Form 8615.

But let's say your son is 18, still in school, and only earned \$2,000 at his summer job. You can claim him as a dependent on your tax return, and his total support amounted to about \$5,000 over the year. He would have a requirement to file, but his earned income is less than half of his support. In this case, your son would be affected by the "kiddie tax" rules and needs to use Form 8615 along with his Form 1040 or 1040A. Attaching Form 8814 to your own return would not be an option because your son had earned income.

For kids over age 18 and under age 24, the "kiddie tax" rules will only apply if the child is a full-time student in addition to having earned income that amounts to less than half of the child's support.

Estimated Tax for Individuals

1. Am I required to make an estimated tax payment on my Alaska Permanent Fund?

You would be required to make a payment if you meet the general rules below. However, you can choose to make estimated tax payments to cover your taxes on the Alaska PFD by making a payment before January 15, 2009.

General Rule: You must pay estimated tax for 2008 if both of the following apply:

1. You expect to owe at least \$1,000 in tax for 2008 after your withholding and credits are subtracted.
2. You expect your withholding and credits to be less than the smaller of:
 - a. 90% of the tax to be shown on your 2008 tax return, or
 - b. 100% of the tax shown on your 2007 tax return. Your 2007 tax return must cover all 12 months.

Note. These percentages may be different if you are a farmer, fisherman, or higher income taxpayer. See Special Rules in Publication 505 (2/2008) *Tax Withholding and Estimated Tax*.

2. How do I report the estimated tax payments I have made when I file my taxes at the end of the year?

Take credit for all your estimated tax payments in the "Payments" section of Form 1040 or Form 1040A.

The Bottom Line

How much is the tax on the PFD going to be?

There isn't just one answer to that question. The total tax is going to depend on your child's total income and if the "kiddie tax" rules apply on the parent's income as well. See examples on the next page.

Save the Date **April 2009 Training in Anchorage**

We will be offering Employment Tax Workshops in Anchorage during April 2009.
The training will be held at the IRS offices in Anchorage.
Each workshop will cover three days of training on employment tax/payroll issues,
travel reimbursements, and pull tab filing requirements.
More information to follow in the January 2009 issue of ITG News.

Individual Issue (continued)

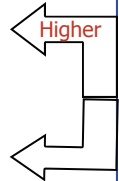
EXAMPLES:

Here are some examples to help you plan. **Remember, these are just estimates** based on a \$3,269 PFD and the circumstances given in the examples.

Scenario A: Herman is 5 years old. His only income is the \$3,269 Alaska Permanent Fund Dividend. His parents are filing a joint return and have wages of \$23,600 plus their own PFDs.

If Herman files a separate return with Form 8615:

Refund/Tax due on Herman's return	=	\$ 241 tax due
Refund/Tax due on Herman's parents' return	=	<u>\$ 1,225 refund</u>
Total Family net Refund/Tax	=	\$ 984 refund



If Herman's parents' return includes his PFD on Form 8814:

Refund/Tax due on Herman's parents' return (total family refund/tax) = \$745 refund

Using Form 8814 impacts the Earned Income Credit that Herman's parents can receive, reducing the total refund for the family. In Scenario A, Herman's parents want to do a separate return for Herman and use Form 8615 to figure his tax separately. This will yield the higher refund for the family.

Scenario B: Same facts, except Herman's parents have wages of \$53,600.

If Herman files a separate return with Form 8615:

Tax on Herman's return	=	\$ 316 tax due
Tax on Herman's parents' return	=	<u>\$ 4,006 tax due</u>
Total Family net Refund/Tax	=	\$ 4,322 tax due

If Herman's parents' return includes his PFD on Form 8814:

Refund/Tax on Herman's parents' return (total family refund/tax) = \$4,321 tax due

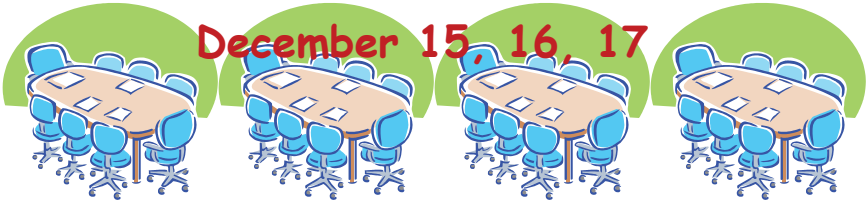
At the higher income level with no Earned Income Credit to lose, Herman's parents save \$1 by using Form 8814.

Scenario C: Lizzie is 19 and a full-time student. She works part-time and made \$3,000. Her total support for the year amounted to \$10,000. Her parents claim Lizzie as a dependent. Lizzie must file a separate return and use Form 8615 to figure her tax under the "kiddie tax" rules. Her parents are filing a joint return and have wages of \$53,600 plus their own PFDs.

Tax on Lizzie's return	=	\$ 376 tax due
Tax on Lizzie's parents' return	=	<u>\$5,006 tax due</u>
Total Family net Refund/Tax	=	\$5,382 tax due

Because Lizzie has earned income, her parents cannot claim her income on their return using a form 8814. Lizzie's earned income is not more than 1/2 of her support; therefore, she is required to file a Form 8615.

NOTE: The parents are no longer entitled to the Child Tax Credit because Lizzie is over the age of 17.



December 2008 Training in Fairbanks

Tanana Chiefs Conference is sponsoring an Employment Tax Workshops in Fairbanks

Monday/Tuesday/Wednesday, December 15 - 17, 2008

The training will be held at the
Chena River Convention Center, Fairbanks

Class times are from
8:30am – 4:30pm

Presenter will be from the IRS's Office of Indian Tribal Governments.
Items on the agenda will include:



- Defining Employees vs. Independent Contractors
- Computing the correct taxes for payroll
- Completing Form 941 Quarterly Employment Tax Return
- State of Alaska ESC tax (guest presenter from AK DOL)
- Making federal tax deposits
- Due Dates on Tax Returns
- Completing Forms W-2/W-3 and 1099/1096
- Reconciling Forms 941 and W-2 at year end
- Avoiding penalties
- Meeting rules for an Accountable Plan for Per Diem & Travel Reimbursements
- Pull tab and gaming excise tax filing requirements

Space is limited so reserve your seat as soon as possible. Please include the following information with your registration so we can keep you updated as the training approaches.

Full name:

Tribal affiliation:

Tribal title/duties:

Phone:

Fax:

e-mail address:

Any questions about the training should be directed to

Tonya Garnett

at

Tanana Chiefs Conference.

Contact her via phone, fax, or e-mail at

Phone 452-8251 Ext 3324

Toll Free 1-800-478-6822

Fax 907-459-3954

tonya.garnett@tananachiefs.org



Form 1099 Requirements for an LLC

How do I classify a limited liability company? Is it a sole proprietorship, a partnership, or a corporation?

A limited liability company (LLC) is an entity formed under state law by filing articles of organization as an LLC. Unlike a partnership, none of the members of an LLC are personally liable for its debts. An LLC may be classified for Federal income tax purposes as if it were a sole proprietorship (referred to as an entity to be disregarded as separate from its owner), a partnership or a corporation. If the LLC has only one owner, it will automatically be treated as if it were a sole proprietorship (referred to as an entity to be disregarded as separate from its owner) **unless an election is made to be treated as a corporation**. If the LLC has two or more owners, it will automatically be considered to be a partnership unless an election is made to be treated as a corporation. If the LLC does not elect its classification, a default classification of partnership (multi-member LLC) or disregarded entity (taxed as if it were a sole proprietorship) will apply. The election referred to is made using the Form 8832, *Entity Classification Election*. If a taxpayer does not file Form 8832, a default classification will apply.

Issue a 1099 if an entity declares they are an LLC on Form W-9 and

1. does not designate whether they are a sole proprietorship, partnership or corporation, or
2. designates they are a sole proprietorship, or
3. designates they are a partnership, or
4. designates they are a corporation and services provided were of a legal or medical nature.

Issuance of 1099 not required if an entity declares they are an LLC on Form W-9 and

- declares they are a corporation.
- **exception**, if the services provided are legal or medical, 1099 must be issued.

If an entity declares they are an LLC on Form W-9 and does not designate whether they are a sole proprietorship, partnership or a corporation, either

- issue them a 1099 for the reason mentioned above or
- give them an opportunity to complete a second W-9 whereby they declare under penalties of perjury their LLC designation.
- Do not take verbal testimony over the phone for this purpose.
- A new W-9 should be secured with the LLC designation.

For further information, see previous article 'Form 1099-MISC: Reporting Payments to Nonemployees' in the January 2008 edition of ITG News. All previous issues can be found at irs.gov/tribes. Simply click on the link for ITG Newsletters and then choose the link for Alaska.

Scam e-Mails or Phone Calls

The IRS warns taxpayers to be on the alert for e-mails and phone calls they may receive which claim to come from the IRS or other federal agency and which mention their tax refund or economic stimulus payment. These are almost certainly a scam whose purpose is to obtain personal and financial information - such as name, Social Security number, bank account and credit card or even PIN number - from taxpayers which can be used by the scammers to commit identity theft. The emails and calls usually state that the IRS needs the information to process a refund or stimulus payment or deposit it into the taxpayer's bank account. The emails often contain links or attachments to what appears to be the IRS Web site or an IRS "refund application form." However genuine in appearance, these phonies are designed to elicit the information a scammer is looking for. The IRS does not send taxpayers e-mails about their tax accounts. Additionally, the only way to get a tax refund or stimulus payment, or to arrange for a direct deposit, is to file a tax return.



Federal Tax Calendar for Fourth Quarter 2008

October 2008

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1 * make a deposit for 9/24-9/26	2	3 * make a deposit for 9/27-9/30	4
5	6	7	8 * make a deposit for 10/1-10/3	9	10 * make a deposit for 10/4-10/7 Employees report September tip income to employers if \$20 or more	11
12	13	14	15	16 * make a deposit for 10/8-10/10 ** make a deposit for September if under the monthly deposit rule	17 * make a deposit for 10/11-10/14	18
19	20	21	22 * make a deposit for 10/15-10/17	23	24 * make a deposit for 10/18-10/21	25
26	27	28	29 * make a deposit for 10/22-10/24	30	31 * make a deposit for 10/25-10/28	

File Form 730 for
wagers received during
September

File Form 941 the 3rd
calendar quarter of
2008

November 2008

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5 * make a deposit for 10/29-10/31	6	7 * make a deposit for 11/1-11/4	8
9	10 Employees report October tip income to employers if \$20 or more	11	12	13 * make a deposit for 11/5-11/7	14 * make a deposit for 11/8-11/11	15
16	17 ** make a deposit for October if under the monthly deposit rule	18	19 * make a deposit for 11/12-11/14	20	21 * make a deposit for 11/15-11/18	22
23	24	25	26 * make a deposit for 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.



December 2008

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 * make a deposit for 11/22-11/25	2	3 * make a deposit for 11/26-11/28	4	5 * make a deposit for 11/29-12/2	6
	8	9	10 * make a deposit for 12/3-12/5 Employees report November tip income to employers if \$20 or more	11	12 * make a deposit for 12/6-12/9	13
14	15 ** make a deposit for November if under the monthly deposit rule	16	17 * make a deposit for 12/10-12/12	18	19 * make a deposit for 12/13-12/16	20
21	22	23	24 * make a deposit for 12/17-12/19	25	26	27
28	29 * make a deposit for 12/20-12/23	30	31 * make a deposit for 12/24-12/26			

Form 730 for wagers
received during
October

File Form 730 for
wagers received
during November

* = 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 must be initiated at least one day prior to the due dates listed above in order to be timely.

Return Filing Dates

October 31st

- > File Form 941 for the 3rd quarter of 2008. If all deposits were paid on time and in full, file by November 10th.
- > File Form 730 and pay the tax on applicable wagers accepted during September.

December 1st

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

December 31st

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



Indian Tribal Government (ITG) Specialists for Alaska

<u>name</u>	<u>location</u>	<u>phone/fax</u>	<u>e-mail</u>
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BIA Provider's Conference Egan Convention Center December 1 - 5, 2008

The IRS's Office of Indian Tribal Governments will be presenting an Employment Tax Workshop at the upcoming BIA Provider's Conference. Dates, times, and length of sessions have not been determined. Contact BIA for further information regarding the Conference.