

Federal, State and Local Governments – Quick Links for Government Entities

Toll-free telephone number for governmental entities: 1-877-829-5500

Email question to: tege.ask.fslg@irs.gov

- Account-related questions.
- Request for affirmation letter of tax exemption.
- Request for private letter ruling.

Toll-free telephone number for Martinsburg Computing Center (MCC): 1-866-455-7438

Email questions to: mccirp@irs.gov

Questions concerning filing requirements and procedures for issuers of information returns (including any Form 1099) may contact the Martinsburg Computing Center from 8:30 am to 4:30 pm Eastern Time, Monday thru Friday.

Federal, State and Local Governments (FSLG) – Web portal for governmental entities to obtain federal tax information, including current news and tax law updates

<http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments>

FSLG Newsletters – Semiannual newsletters containing information on current developments and upcoming events of interest to government entities

<http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/Current-Edition-of-the-FSLG-Newsletter>

FSLG Customer Services – A variety of methods in which government entities can contact the IRS with account-related questions.

<http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/FSLG-Customer-Services>

FSLG Toolkits – Information, publications and forms for specific tax areas of concern to government entities.

- **Public Employer’s Toolkit:** <http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/Public-Employers-Toolkit>
- **Government Entity Compliance Toolkit:** <http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/Government-Entity-Compliance-Toolkit>
- **Government Retirement Plans Toolkit:** <http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/Government-Retirement-Plans-Toolkit>
- **International Withholding Issues Toolkit:** <http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/International-Withholding-Issues-Toolkit>
- **Compliance Self-Assessment Tool – Form 14581:** <http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/Compliance-Self-Assessment-Tool-Available>

E-News Subscriptions – A variety of topics to which a user may subscribe to stay informed on new developments, issues, etc.

<http://www.irs.gov/newsroom/content/0,,id=103381,00.html>

e-services – Online Tools for Tax Professionals

Web-based products that allow tax professionals and payers to conduct business with the IRS electronically, available only to approved IRS business partners and not to the general public. e-Services is available via the internet 24 hours a day, 7 days a week.

<http://www.irs.gov/taxpros/article/0,,id=109646,00.html>

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TIN Matching Program – requires registration – available through **Online Tools for Tax Professionals** – use to match Taxpayer Identification Numbers (TINs) against those provided by vendors, contractors, medical, legal and other service providers (confirm numbers provided on Forms W-9). Use of this system will help your governmental entity avoid CP 2100 notices for unassigned, invalid or TIN-Name mismatches.

Publication 2108A – <http://www.irs.gov/pub/irs-pdf/p2108a.pdf>

SSA – Business Services Online – Requires registration – provides for electronic filing of Forms W-2 as well as Social Security Number matching to ensure SSNs provided by employees are valid.

<http://www.socialsecurity.gov/bsowelcome.htm>

SSA – State and Local Coverage Handbook – Provides comprehensive information on Social Security and Medicare coverage provisions, including Section 218.

<https://secure.ssa.gov/apps10/poms.nsf/chapterlist!openview&restricttocategory=19>

I-9 – Central – U.S. Citizenship and Immigration Services – Instructions for completing Form I-9, Acceptable Documents, Retaining and Storing Form I-9; E-Verify; Customer Support

<http://www.uscis.gov/portal/site/uscis/menuitem.eb1d4c2a3e5b9ac89243c6a7543f6d1a/?vgnextoid=84c267ee5cb38210VgnVCM100000082ca60aRCRD&vgnnextchannel=84c267ee5cb38210VgnVCM100000082ca60aRCRD>

FSLG FAQs

Frequently Asked Questions on a variety of topics of interest to government entities

<http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/Federal,-State,-&-Local-Governments-FAQs>

[Cafeteria Plans](#) | [Meal and Vehicle Expenses](#) | [Retirement Plan Issues](#) | [Miscellaneous Reporting Issues](#)

Issues for Government Entities – Fact Sheets on Many Topics

<http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/Issues-for-Government-Entities>

- Backup Withholding
- Communications Tax
- Continuing Employment Exception (Medicare)
- De Minimus Fringe Benefits Employer “Pick-Up” Contributions to Benefit Plans
- Elected / Appointed Officials
- Employees / Contractors
- FSLG Examination Process
- Fuel Tax Exemptions
- Government Plans
- Group Life Insurance
- Information Letter Concerning Tax-Exempt Status
- Is My Entity a Government Entity?
- Issues for Firefighters
- Payment Card Reporting
- Rehired Annuitants
- Section 218 Agreements
- State Legislator Travel
- TIN On-Line Matching
- Unrelated Business Income
- Voluntary Classification Settlement Program

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Frequently Used Publications

IRS Forms and Publications

<http://www.irs.gov/Forms-&-Pubs>

| Publication Number, Title, URL | Table of Contents |
|---|--|
| <p>Publication 15 (Circular E) Employer’s Tax Guide</p> <p>http://www.irs.gov/pub/irs-pdf/p15.pdf</p> | <ul style="list-style-type: none"> • Employer Identification Number (EIN) • Who Are Employees? • Family Employees • Employee’s Social Security Number (SSN) • Wages & Other Compensation • Tips • Supplemental Wages • Payroll Period • Withholding From Employees’ Wages • Required Notice to Employees about the Earned Income Tax Credit (EIC) • Depositing Taxes • Filing Form 941 or Form 944 • Reporting Adjustments to Form 941 or Form 944 • Federal Unemployment (FUTA) Tax • Special Rules for Various Types of Services & Payments • How to Use the Income Tax Withholding Tables |
| <p>Publication 15-A Employer’s Supplemental Tax Guide</p> <p>http://www.irs.gov/pub/irs-pdf/p15a.pdf</p> | <ul style="list-style-type: none"> • Who Are Employees? • Employee or Independent Contractor? • Employees of Exempt Organizations • Religious Exemptions and Special Rules for Ministers • Sick Pay Reporting • Special Rules for Paying Taxes • Pensions & Annuities • Alternative Methods for Figuring Withholding • Formula Tables for Percentage Method Withholding (for Automated Payroll Systems) • Wage Bracket Percentage Method Tables (For Automated Payroll Systems) • Combined FIT, EE Social Security & EE Medicare Withholding Tables • Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members |
| <p>Publication 15-B Employer’s Tax Guide to Fringe Benefits</p> <p>http://www.irs.gov/pub/irs-pdf/p15b.pdf</p> | <ul style="list-style-type: none"> • Fringe Benefit Overview • Fringe Benefit Exclusion Rules • Fringe Benefit Valuation Rules • Rules for Withholding, Depositing & Reporting |

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| <p>General Instructions for Forms W-2 and W-3 Including Forms W-2AS, W-2GU, W-2VI, W-3SS, W-2c, and W-3c</p> <p>http://www.irs.gov/pub/irs-pdf/iw2w3.pdf</p> | <ul style="list-style-type: none">• What's New• Reminders• Need Help?• How to Get Forms & Publications• Common Errors on Forms W-2• General Instructions for Forms W-2 & W-3• Specific Instructions for Form W-3• General Instructions for Forms W-2c and W-3c• Specific Instructions for Form W-2c• Specific Instructions for Form W-3c |
| <p>General Instructions for Information Returns</p> <p>http://www.irs.gov/pub/irs-pdf/i1099gi.pdf</p> | <p>Forms 1097, 1098, 1099, 3921, 3922, 5498 & W-2G</p> <ul style="list-style-type: none">• Who Must File• Other Information Returns• When to File• Where to File• Filing Returns with the IRS• Electronic Reporting• Paper Document Reporting• Corrected Returns on Paper Forms• Void Returns• Recipient Names and Taxpayer Identification Numbers (TINs)• Filer's Name, Identification Number and Address• Account Number Box on Forms• Statements to Recipients• Backup Withholding• Penalties• Payments to Corporations and Partnerships• Earnings on Any IRA, Coverdell ESA, Archer MSA or HAS• Certain Grantor Trusts• Special Rules for Reporting Payments Made through Foreign Flow-Through Entities on Form 1099 |
| <p>Publication 463 Travel, Entertainment, Gift and Car Expenses</p> <p>http://www.irs.gov/pub/irs-pdf/p463.pdf</p> | <ul style="list-style-type: none">• Travel• Entertainment• Gifts• Transportation• Recordkeeping• How to Report |
| <p>Publication 963 Federal-State Reference Guide</p> <p>http://www.irs.gov/pub/irs-pdf/p963.pdf</p> | <ul style="list-style-type: none">• Social Security & Government Entities• Government Entities & Federal Taxes• Wage Reporting & Employment Taxes• Determining Worker Status• Social Security & Medicare Coverage• Social Security & Public Retirement Systems• Social Security Administration• Internal Revenue Service• Social Security Administrators |

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| <p>Publication 1281 Backup Withholding for Missing and Incorrect Names and TINs</p> | <ul style="list-style-type: none">• Introductions – Backup Withholding Rates / Effective Dates• Frequently Asked Questions• Where to Call for Help• Actions for Missing TINs and Incorrect Name/TIN Combinations: CP2100 Notice; Missing TINs; Incorrect Name/TIN Combination; First & Second “B” Notice; Third & Subsequent Notices• The IRS Matching Process / Name Controls• Flow Charts: First & Second “B” Notices• Name Compression Specifications for “B” Notice Tape Cartridge• Instructions for Reading Tape Cartridges• Instructions for Reading CD/DVD Media• Other Forms: Form W-9; Form W-8 Series & Instructions |
| <p>Publication 5137 ** NEW in 2014 ** Fringe Benefit Guide Office of Federal, State and Local Governments</p> | <ul style="list-style-type: none">• Reporting and Withholding• Working Condition Fringe Benefits• De Minimus Fringe Benefits• No-Additional Cost Fringe Benefits• Qualified Employee Discounts• Qualified Transportation Fringe Benefit (QTF)• Health and Medical Benefits• Travel Expenses• Transportation Expenses• Moving Expenses• Meals and Lodging• Reimbursements for use of Employee Vehicle• Employer-Provided Vehicles• Equipment and Allowances• Awards and Prizes• Professional Licenses and Dues• Educational Reimbursements and Allowances• Dependent Care Assistance• Group Term Life Insurance• Fringe Benefits for Volunteers• Fringe Benefits for Independent Contractors |
| <p>Publication 5138 ** NEW in 2014 ** Quick Reference Guide for Public Employers Office of Federal, State and Local Governments</p> | <ul style="list-style-type: none">• Compensation• Social Security and Medicare Coverage• Public Retirement Systems• Retirement Plans• Fee-Based Public Officials• Special Situations for Public Workers• Fringe Benefits• Information Reporting• Backup Withholding• Key Dates – Section 218• Social Security Coverage Flowchart• Medicare Coverage Flowchart |

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IRS Video Portal

Recorded Webinars and Phone Forums on a Variety of Topics of Interest for Government Entities

<http://www.tax.gov/Governments/Employers>

- ACA Provisions – What you Need to Know
- Avoiding Information Reporting Problems
- Avoiding Interest and Penalties
- Backup Withholding for Form 1099-MISC
- Employment Tax Issues
- FICA Replacement Plans
- Form 1099-G – Furnishing Electronically
- Form 1099-MISC Filing Requirements
- Furnishing Form 1099-G Electronically
- Payments to Foreign Persons – Overview
- Section 218 Agreements and Restructuring
- Section 218 Tools and Tips
- Taxability of Certain Fringe Benefits
- Travel Reimbursement Policies
- Unique Employment Tax Issues for GEs
- Worker Classification

Retirement Plans

<http://www.tax.gov/Governments/RetirementPlans>