

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

<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 Fact Sheets – Information on a variety of topics of interest to government entities

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

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>

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/FSLG-Toolkit#1>
 - **Compliance Toolkit:** <http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/FSLG-Toolkit#2>
 - **Government Retirement Plans Toolkit:** <http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/FSLG-Toolkit#3>
 - **International Withholding Issues Toolkit:** <http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/FSLG-Toolkit#4>
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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.

TIN Matching Program – requires registration – use to match Taxpayer Identification Numbers (TINs) against those provided to you 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.

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

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

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>

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&restricttcategory=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>

Frequently Used Publications

Publication 15 (Circular E) Employer's Tax Guide http://www.irs.gov/pub/irs-pdf/p15.pdf	<ul style="list-style-type: none">• Accountable plans• Bonuses and supplemental pay• Deposit rules• Filing requirements• Who is an Employee?• Withholding
Publication 15-A Employer's Supplemental Tax Guide http://www.irs.gov/pub/irs-pdf/p15a.pdf	<ul style="list-style-type: none">• Employee or Independent Contractor?• Wages and Other Compensation• Who are Employees?• Sick Pay Reporting

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Frequently Used Publications

Publication 15-B Employer's Tax Guide to Fringe Benefits http://www.irs.gov/pub/irs-pdf/p15b.pdf	<ul style="list-style-type: none"> • Cafeteria plans • Clothing and uniform allowances • Employee use of employer vehicle • Fringe Benefit Exclusion Rules • Travel, Entertainment, Gift and Car Expenses • Wages and items included in compensation
Publication 463 Travel, Entertainment, Gift and Car Expenses http://www.irs.gov/pub/irs-pdf/p463.pdf	<ul style="list-style-type: none"> • Employee meals and lodging expenses • Travel, Entertainment, Gift and Car Expenses
Publication 963 Federal-State Reference Guide http://www.irs.gov/pub/irs-pdf/p963.pdf	<ul style="list-style-type: none"> • Characteristics of Government Entities • Emergency workers • Fee-based employees • Medicare coverage • Nonqualified (section 457) retirement plans • Public retirement systems (social security replacement plans) • Section 218 social security coverage • Volunteer Workers
Publication 1281 Backup Withholding for Missing and Incorrect Names and TINs http://www.irs.gov/pub/irs-pdf/p1281.pdf	<ul style="list-style-type: none"> • Backup Withholding Rate/Effective Dates • CP 2100 Notices • Form W-8 Series and Instructions • Form W-9 Instructions for Requester • IRS Matching Process
General Instructions for Information Returns <ul style="list-style-type: none"> - http://www.irs.gov/pub/irs-pdf/i1099gi.pdf - http://www.irs.gov/pub/irs-pdf/iw2w3.pdf 	<ul style="list-style-type: none"> • Information Reporting • Forms 1096, 1099 • Forms W-3, W-2 • Taxpayer ID Number Matching
Quick Reference Guide for Public Employers http://www.irs.gov/pub/irs-tege/public_employers_outreach_guide.pdf	<ul style="list-style-type: none"> • Backup Withholding • Compensation • Fringe Benefits • Information Reporting • Retirement Plan Coverage • Section 457 (non-qualified) Plan • Social Security and Medicare Coverage • Public Officials Fee-Based • Public Workers Special Situations

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Frequently Used Publications

FSLG Taxable Fringe Benefits Guide http://www.irs.gov/pub/irs-tege/fringe_benefit_fslg_2013.pdf	<ul style="list-style-type: none">• Awards and Prizes• De Minimis Fringe Benefit• Educational Reimbursements and Allowances• Employee/Employer Provided Vehicle• Equipment and Allowances• Health and Medical Benefits• Independent Contractors• Meals and Lodging• Moving Expenses• No-Additional-Cost Fringe Benefits• Professional Licenses and Dues• Reporting Fringe Benefits• Qualified Employee Discount• Qualified Transportation Fringe Benefits• Travel and Transportation Expenses• Volunteers• Working Condition Fringe Benefits
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Educational Materials

IRS Video Portal – Governments Webinars and Phone Forums on a variety of topics of interest to Government Entities http://www.tax.gov/Governments	Examples of Topics Covered: <ul style="list-style-type: none">• A 403(b) Message• Avoiding Information Reporting Problems• Avoiding Interest and Penalties• Backup Withholding for Form 1099-MISC• Employment Tax Issues• Form 1099-G Requirements for Furnishing Electronically• Form 1099-MISC Filing Requirements• Payments to Foreign Persons• Section 218 Agreements & Restructuring• Section 218 Tools & Tips• Taxability of Fringe Benefits• Worker Classification
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