

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/bsa/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 Minimis 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
Publication 15 (Circular E) Employer's Tax Guide http://www.irs.gov/pub/irs-pdf/p15.pdf	• 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
Publication 15-A Employer's Supplemental Tax Guide http://www.irs.gov/pub/irs-pdf/p15a.pdf	• 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
Publication 15-B Employer's Tax Guide to Fringe Benefits http://www.irs.gov/pub/irs-pdf/p15b.pdf	• Fringe Benefit Overview • Fringe Benefit Exclusion Rules • Fringe Benefit Valuation Rules • Rules for Withholding, Depositing & Reporting

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General Instructions for Forms W-2 and W-3 Including Forms W-2AS, W-2GU, W-2VI, W-3SS, W-2c, and W-3c http://www.irs.gov/pub/irs-pdf/iw2w3.pdf	• 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
General Instructions for Information Returns http://www.irs.gov/pub/irs-pdf/i1099gi.pdf	Forms 1097, 1098, 1099, 3921, 3922, 5498 & W-2G • 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
Publication 463 Travel, Entertainment, Gift and Car Expenses http://www.irs.gov/pub/irs-pdf/p463.pdf	• Travel • Entertainment • Gifts • Transportation • Recordkeeping • How to Report
Publication 963 Federal-State Reference Guide http://www.irs.gov/pub/irs-pdf/p963.pdf	• 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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Publication 1281 Backup Withholding for Missing and Incorrect Names and TINs http://www.irs.gov/pub/irs-pdf/p1281.pdf	• 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
Publication 5137 ** NEW in 2014 ** Fringe Benefit Guide Office of Federal, State and Local Governments http://www.irs.gov/pub/irs-pdf/p5137.pdf	• 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
Publication 5138 ** NEW in 2014 ** Quick Reference Guide for Public Employers Office of Federal, State and Local Governments http://www.irs.gov/pub/irs-pdf/p5138.pdf	• 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>