

## Quick Links for Government Entities

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

**Email question to:** [tege.ask.fslg@irs.gov](mailto:tege.ask.fslg@irs.gov)

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

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

**Email questions to:** [mccirp@irs.gov](mailto: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.

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**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>

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**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>

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**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>

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**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>

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**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>

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**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>

## Quick Links for Government Entities

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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>

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**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>

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**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>

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**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>

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**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>

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### Frequently Used Publications

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

# Quick Links for Government Entities

## Frequently Used Publications

<p><b>Publication 15-B</b> <b>Employer's Tax Guide to Fringe Benefits</b></p> <p><a href="http://www.irs.gov/pub/irs-pdf/p15b.pdf">http://www.irs.gov/pub/irs-pdf/p15b.pdf</a></p>	<ul style="list-style-type: none"><li>• Cafeteria plans</li><li>• Clothing and uniform allowances</li><li>• Employee use of employer vehicle</li><li>• Wages and items included in compensation</li><li>• Travel, Entertainment, Gift and Car Expenses</li><li>• Fringe Benefit Exclusion Rules</li></ul>
<p><b>Publication 463</b> <b>Travel, Entertainment, Gift and Car Expenses</b></p> <p><a href="http://www.irs.gov/pub/irs-pdf/p463.pdf">http://www.irs.gov/pub/irs-pdf/p463.pdf</a></p>	<ul style="list-style-type: none"><li>• Travel, Entertainment, Gift and Car Expenses</li><li>• Employee meals and lodging expenses</li></ul>
<p><b>Publication 963</b> <b>Federal-State Reference Guide</b></p> <p><a href="http://www.irs.gov/pub/irs-pdf/p963.pdf">http://www.irs.gov/pub/irs-pdf/p963.pdf</a></p>	<ul style="list-style-type: none"><li>• Characteristics of Government Entities</li><li>• Emergency workers</li><li>• Fee-based employees</li><li>• Medicare coverage</li><li>• Public retirement systems (social security replacement plans)</li><li>• Nonqualified (section 457) retirement plans</li><li>• Section 218 social security coverage</li><li>• Volunteer Workers</li></ul>
<p><b>Publication 1281</b> <b>Backup Withholding for Missing and Incorrect Names and TINs</b></p> <p><a href="http://www.irs.gov/pub/irs-pdf/p1281.pdf">http://www.irs.gov/pub/irs-pdf/p1281.pdf</a></p>	<ul style="list-style-type: none"><li>• Backup Withholding Rate/Effective Dates</li><li>• CP2100 Notices</li><li>• The IRS Matching Process</li><li>• Instructions for the Requester of Form W-9</li><li>• Form W-8 Series and Instructions</li></ul>
<p><b>General Instructions for Information Returns</b></p> <ul style="list-style-type: none"><li>- <a href="http://www.irs.gov/pub/irs-pdf/i1099gi.pdf">http://www.irs.gov/pub/irs-pdf/i1099gi.pdf</a></li><li>- <a href="http://www.irs.gov/pub/irs-pdf/iw2w3.pdf">http://www.irs.gov/pub/irs-pdf/iw2w3.pdf</a></li></ul>	<ul style="list-style-type: none"><li>• Information Reporting</li><li>• Forms 1096, 1099</li><li>• Forms W-3, W-2</li><li>• Taxpayer ID Number Matching</li></ul>
<p><b>Quick Reference Guide for Public Employers</b></p> <p><a href="http://www.irs.gov/pub/irs-tege/public_employers_outreach_guide.pdf">http://www.irs.gov/pub/irs-tege/public_employers_outreach_guide.pdf</a></p>	<ul style="list-style-type: none"><li>• Compensation</li><li>• Social Security and Medicare Coverage</li><li>• Retirement Plan Coverage</li><li>• Section 457 (non-qualified) Plan</li><li>• Fee-Based Public Officials</li><li>• Special Situation for Public Workers</li><li>• Fringe Benefits</li><li>• Information Reporting</li><li>• Backup Withholding</li></ul>

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### Frequently Used Publications

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#### **FSLG Taxable Fringe Benefits Guide**

[http://www.irs.gov/pub/irs-tege/fringe\\_benefit\\_fslg.pdf](http://www.irs.gov/pub/irs-tege/fringe_benefit_fslg.pdf)

- Reporting Fringe Benefits
  - Working Condition Fringe Benefits
  - De Minimis Fringe Benefit
  - No-Additional-Cost Fringe Benefits
  - Qualified Employee Discount
  - Qualified Transportation Fringe Benefits
  - Health and Medical Benefits
  - Travel and Transportation Expenses
  - Moving Expenses
  - Meals and Lodging
  - Employee/Employer Provided Vehicle
  - Independent Contractors
  - Equipment and Allowances
  - Awards and Prizes
  - Professional Licenses and Dues
  - Volunteers
  - Educational Reimbursements and Allowances
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### Educational Materials

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#### **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:

- Worker Classification
  - Requirements for Furnishing Form 1099-G Electronically
  - Section 218 Agreements & Restructuring
  - Section 218 Tools & Tips
  - Payments to Foreign Persons
  - Taxability of Fringe Benefits
  - A 403(b) Message
  - Avoiding Interest and Penalties
  - Common Employment Tax Issues
  - Avoiding Information Reporting Problems
  - Form 1099-MISC Filing Requirements
  - Backup Withholding for Form 1099-MISC
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