

Social Security Administration

Internal Revenue Service

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Internal Revenue Service

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Reporter

Summer 2007

A Newsletter
for Employers

New 2008 Electronic Filing Requirements for Small Exempt Organizations

Beginning in January 2008, small tax-exempt organizations may be required to electronically file Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ*. The new electronic filing requirement, a provision of the Pension Protection Act (PPA) of 2006, applies to organizations not required to file Forms 990 or 990-EZ because their gross receipts are normally \$25,000 or less.

Starting in July 2007, the IRS will mail educational letters to these small tax-exempt organizations, notifying them that they may be required to file the electronic notice for tax periods beginning after December 31, 2006. Form 990-N can only be filed electronic-

ly; there will not be a paper version of the form. The IRS is developing the filing system for Form 990-N and will publicize filing procedures when the system is completed and ready for use.

Exempt Organizations who fail to file Form 990-N for three consecutive years will have their tax-exempt status revoked as of the filing due date of the third year.

Larger Exempt Organizations Reminded to Electronically File Forms 990

Exempt organizations with more than \$10 million in total assets and who file 250 or more returns a year are reminded that they may be required to electronically file Forms 990 for tax years ending on or

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Extension Filers Can Still e-file Tax Returns

The Internal Revenue Service (IRS) would like employers to remind their employees who were not able to meet the April 17, 2007, tax filing deadline that they can still prepare and submit their returns electronically.



In addition, those who earned \$52,000 or less last year can still use Free File to e-file their returns for free through the October 15, 2007, extended filing season.

Benefits of e-filing

"e-filing has many benefits," according to Bert DuMars, Director, Electronic Tax Administration, IRS:

- e-filing is safe, easy, and quick to use.
- e-filing is more accurate than filling out a paper return, since many people make errors when they don't have the benefit of a

software program to check their math calculations or prompt them as to the appropriate deductions or credits.

■ e-filing is also the safest way to send a return. You'll get an e-mailed confirmation to say that the IRS received it. The IRS has accepted more than half a billion electronic returns since 1986. Not one transmission has been broken into or compromised; no data has been lost; nor have any disclosures occurred during those transactions.

■ e-filing is much faster than paper filing. When e-filing is combined with Direct Deposit, refunds can arrive in as little as 10 days.

■ e-filing prompts taxpayers to request the Telephone Excise Tax Refund, a one-time refund given to anyone who used long-distance telephone service (including cell phones) between

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Form 944 Update: e-file Just One; Consider It Done!

Small businesses who are eligible to file the new once-a-year Form 944, *Employers' Annual Federal Tax Return*, are saving time and money previously used in filing employment tax returns four times a year.

Form 944, like most tax forms, can be e-filed. Most employers can make a single payment with the return, unless their businesses grow and they are required to make federal tax deposits.

Eligible businesses – those identified as having an annual employment tax liability of \$1,000 or less – began filing the new annual return for tax year 2006, due January 31, 2007. Approximately 379,000 additional taxpayers received notices in February, informing them that they qualify to file their 2007 calendar year returns by the end of January 2008.

The IRS identifies and notifies eligible filers, automatically converting them from a Form 941 quarterly filing requirement to one for the annual Form 944.

Newly eligible businesses are notified by mail between Feb. 1 and 15 each year. If you are a new business and believe you are eligible to file Form 944, call the IRS' Business and Specialty Tax Help Line at 1-800-829-4933.

New employers can indicate on their SS-4 applications that they have a total annual employment tax liability of \$1,000 or less. The IRS will advise them of their filing requirement in the notice assigning their Employer Identification Number. **IRS**

Related Links:

- Employment Taxes 944, 941, and 940 On-Line Filing Programs at <http://www.irs.gov/efile/article/0,,id=97966,00.html>
- Office of Taxpayer Burden Reduction (TBR) at <http://www.irs.gov/businesses/small/content/0,,id=146284,00.html>

New Electronic Requirements continued from page 1

after December 31, 2006. In addition, private foundations and charitable trusts will be required to e-file Forms 990-PF regardless of their asset size, if they file at least 250 returns. **IRS**

Related Links:

- Tax Information for Charities & Other Non-Profits at <http://www.irs.gov/eo>

Extension Filers continued from page 1

February 28, 2003, and August 1, 2006, and paid the federal excise taxes collected during that period.

■ e-file is free for many taxpayers, using Free File. Free File is available to those who earned \$52,000 or less in 2006. The program can be accessed 24 hours a day, 7 days a week from any computer that has Internet access, by visiting IRS.gov and clicking on "Free File."

Using Tax Preparers

e-filers should use software programs and vendors approved by the IRS.

Employees who use tax professionals to prepare their returns should also consider asking them to e-file. Some tax preparers may charge a fee, but you won't have to worry about the mail getting through and e-file is so accurate that you

are 99 percent less likely to receive subsequent correspondence from the IRS.

Whether employees have requested a six-month's filing extension or are just heeding good advice for next year, e-filing is the smart way to go at tax time. **IRS**

Related Links:

- IRS e-file at <http://www.irs.gov/efile/index.html>
- Free File on IRS.gov at <http://www.irs.gov/efile/article/0,,id=118986,00.html>
- List of IRS-approved Free File Tax Preparers at <http://www.irs.gov/app/freeFile/jsp/index.jsp?ck#Company1>
- Guide Me to a Free Company at <http://www.irs.gov/app/freeFile/jsp/wizard.jsp>

Oregon and Virginia Now Require Electronic Child Support Payments

Oregon and Virginia have joined California, Florida, Illinois, Indiana, Massachusetts, and Pennsylvania (see Spring 2007 *SSA/IRS Reporter*) in passing legislation or administrative regulations requiring employers to remit their child support payments electronically.

Oregon's legislation took effect April 1, 2007; Virginia's legislation is effective July 1, 2007.

The criteria for determining whether your company must submit electronic payments vary by each state:

In Oregon:

- Employers in Oregon with five or more employees and who have received one or more orders;
- Employers with fewer than five employees but have received orders against more than one employee;
- Employers required to pay taxes electronically; or
- Employers who have failed to withhold or pay correctly and timely, according to law, are required to remit their child support payments electronically, effective April 1, 2007.

The State offers a web-based payment service for employers:

CSPay (free to employers)
1-866-907-2857
<http://www.dcs.state.or.us>

In Virginia:

- Employers in Virginia with 100 or more employees and payroll processing firms with at least 50 employer clients.
- The State offers a web-based payment service:

Virginia \$4Kids
(804) 726-7277 (Vendor is First Data.)
E-mail: Cheryl.parker@dss.virginia.gov
<https://newhirereporting.com/va-newhire>

(for information and enrollment forms)
Credit card payments accepted through Western Union (Code City: VADSS).
Telephone payments accepted.

For more information on converting to electronic payments for child support, contact your State Child Support Enforcement agency or Nancy Benner at nancy.benner@acf.hhs.gov or (202) 401-5528. **HHS**

Related Links:

- Spring 2007 SSA/IRS Reporter at <http://www.irs.gov/businesses/small/article/0,,id=109886,00.html>
- Federal Office of Child Support Enforcement's Web site at <http://www.acf.hhs.gov/programs/cse> and click on "Information for Employers."

SSA Announcements

Reminders about PINs, Passwords and

Activation Codes To keep PINs active, passwords can be updated at any time prior to the expiration date. Passwords must be changed every 365 days.

Activation codes are mailed to the address your company provided to the Internal Revenue Services (IRS). Addresses should be updated with IRS on a timely basis to make sure Activation Codes are received at the correct location.

Social Security Making Changes to Its SSN

Verification Processes SSA is making changes to both the Employee Verification Service (EVS) and the online Social Security Number Verification Service (SSNVS).

EVS At the end of August, SSA will discontinue processing magnetic media tapes and diskettes currently processed under EVS. Users who send in magnetic media will need to register to use SSNVS. Since SSNVS uses the same format, the same files that were sent in by magnetic media under EVS can be uploaded electronically under SSNVS with results available the next business day.

SSNVS Also beginning at the end of August, verification results under SSNVS will include information for each name and SSN submitted for verification. Currently, SSNVS only returns the names and SSNs that failed to verify. Including information for both verified and unverified names and SSNs will aid employers in keeping documentation for all verifications. For privacy and security, only the last four digits of the SSNs will be shown for the submissions that verified under the online direct input process.

Employer Reporting Resource Kits Bookmark the following Web pages for valuable resource information. You can link to these pages from the "Employer W-2 Filing Instructions & Information" website at <http://www.socialsecurity.gov/employer>:

■ Frequently Asked Questions at http://employer-ssa.custhelp.com/cgi-bin/employer_ssa.cfg/php/enduser/std_alp.php?p_sid=GYisjXwi

■ Learn How to e-File Using Business Services Online Tutorial at <http://www.ssa.gov/employer/fileBSO.htm>

■ Forms & Publications at <http://www.ssa.gov/employer/pub.htm>

■ Contact the Experts at http://www.ssa.gov/employer/wage_reporting_specialists.htm

Form 6559 Obsolete! The Form 6559 (Transmitter Report and Summary of Magnetic Media) is now obsolete. Social Security no longer accepts magnetic tapes, cartridges or 3½" diskettes. All wages must be filed either electronically or on paper.

If you use off-the-shelf software to prepare your wage reports and it does not offer electronic filing, contact the software company.

For a more information about electronic filing, and for a list of vendors that offer wage reporting services and/or products, visit <http://www.socialsecurity.gov/employer>.

Spanish Language Tutorials for W-2 and W-2c

Online Spanish language employers have a new resource available for wage reporting. Business Services Online (BSO) now has Spanish language W-2 and W-2c Online tutorials available through their Información para el Empleador en Español at <http://www.socialsecurity.gov/bsa/bsowelcomespanish.htm> link on the BSO Welcome Page. Or employers can go directly to the webpage at <http://www.ssa.gov/bsa/bsowelcomespanish.htm>.

The tutorials have been translated and include page views to assist users in their wage reporting activities. They're great resources for small employers, providing step-by-step instructions and illustrations for using W-2 Online and W-2c Online for creating, printing and submitting Forms W-2 and W-2c to the Social Security Administration. **SSA**

New Web-based Workshop Helps Tax Exempt Organizations Meet Their Compliance Responsibilities

The Internal Revenue Service has launched a new, free Web-based version of its popular Exempt Organizations Workshop. The online tutorial covers tax compliance issues which one million small and mid-sized organizations exempt from federal income tax under Internal Revenue Code section 501(c)(3) face.

The online workshop – *Stay Exempt – Tax Basics for 501(c)(3)s* – consists of five interactive modules on tax compliance topics for exempt organizations:

■ **Tax-Exempt Status** – How can you keep your 501(c)(3) exempt?

■ **Unrelated Business Income** – Does your organization generate taxable income?

■ **Form 990** – Would you like to file an error-free return?

■ **Employment Issues** – How should you treat your workers for tax purposes?

■ **Required Disclosures** – To whom do you have to show your records?

Each training module contains learning objectives as well as interactive exercises to keep the sessions lively. Users will also find dozens of links to IRS forms and publications that provide details about the topics in the modules. Users can complete the modules in any order and repeat them as many times as they like. **IRS**

Related Links:

Online workshop – *Stay Exempt – Tax Basics for 501(c)(3)s* at <http://www.stayexempt.org>

SSA/IRS

Reporter

SSA/IRS Reporter is published quarterly, Spring (March), Summer (June), Fall (Sept.), and Winter (Dec.) by the IRS Small Business/Self-Employed Communications Office.

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Baltimore, MD 21201

e-mail (NOT for change of address):

SSA.IRS.REPORTER@irs.gov

Fax: 410-962-2572

CHANGE OF ADDRESS? OUT OF BUSINESS?

Notify the IRS. Submit Change of Address Form 8822 available at <http://www.irs.gov/pub/irs-pdf/f8822.pdf> to the IRS center to which you sent your business returns.

Please include your Employer Identification Number (EIN).

Cincinnati IRS Center
Cincinnati, OH 45999

Ogden IRS Center
MS:6273

Ogden, UT 84207

Attn: BMF Entity Control Unit

Outside US:

Philadelphia IRS Center
Philadelphia, PA 19255

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IRS and SSA "Help" Phone Numbers and Web Addresses Now on IRS.gov

IRS and SSA "Help" telephone numbers and Web addresses are now posted on IRS.gov at <http://www.irs.gov/businesses/small/article/0,,id=109886,00.html>.

TEST YOUR KNOWLEDGE

Incentive Awards

Situation: Despite a competitive market, Smoketree Company increased sales and profits following the launch of a new product. In recognition of this accomplishment, Smoketree's president wanted to honor top-performing employees with merchandise from local retailers and vacation trips.

Question: What are the employment tax reporting and withholding requirements regarding these incentives?

Answer: The incentive awards are taxable "non-cash" fringe benefits (a type of "supplemental wages"). In general, Smoketree should withhold income, social security, and Medicare taxes on the fair market value of the taxable awards and deposit the withholdings (along with the employer matching of the social security and Medicare taxes) in the same deposit period they are treated as paid (discussed in the next section).

The incentive awards should also be reported as pay on the Forms W-2, *Wage and Tax Statement*, issued to employees (<http://www.irs.gov/pub/irs-pdf/iw2w3.pdf>) and are generally taxable wages for federal unemployment tax purposes.

When Paid. Under special rules, an employer may treat taxable noncash fringe benefits as paid by the pay period, by the quarter, or on any other basis as long as they are treated as

paid at least once a year. This timing rule does not apply, however, to:


1. The transfer of tangible or intangible personal property of a kind normally held for investment, or
2. The transfer of real property.

In these situations the actual property transfer date is used in determining when the benefit was "paid."

Withholding. With supplemental wages, the employer usually computes employment taxes and withholding under the aggregate procedure (where supplemental wages are combined with regular wages) or the optional flat rate procedure. A mandatory higher flat rate will apply, however, to the extent the cumulative supplemental wages paid to an employee during the calendar year exceed \$1,000,000. See Sections 7 and 15 of Publication 15, (Circular E), *Employer's Tax Guide* (<http://www.irs.gov/pub/irs-pdf/p15.pdf>).

Other Types of Awards and Benefits.

Certain noncash employee achievement awards made for length of service or safety are excluded from wages (up to prescribed limits), as are certain noncash benefits of *de minimis* (i.e. minimal) value. Section 2 of Publication 15-B, *Employer's Tax Guide to Fringe Benefits* (<http://www.irs.gov/pub/irs-pdf/p15b.pdf>) provides additional information about these and other fringe benefits; also reviewed in Section 4 are several of the accounting, withholding, depositing, and reporting rules applicable.

Regarding taxable fringe benefits provided to recipients other than employees, see Section 1 of Publication 15-B. As described, taxable benefits provided to these recipients should be reported on the appropriate information return, e.g. by using Form 1099-MISC, *Miscellaneous Income*, for independent contractors (<http://www.irs.gov/pub/irs-pdf/i1099misc.pdf>). 

Use New Agent Appointment Form 2678; Discard Prior Versions

Employers and agents should immediately replace any old copies of Form 2678, *Employer Appointment of Agent*, with the redesigned and re-titled 2007 version, to avoid delays.

The IRS stopped accepting pre-2007 revisions of Form 2678 this spring. The agency will return any obsolete forms that are filed and ask employers and payers to submit the new, more specific version instead. Employers, payers and agents with appointments already on file with the IRS do not need to take any action, unless they wish to revoke an existing appointment.

The redesigned Form 2678, now titled *Employer/Payer Appointment of Agent*, contains enhancements that clarify the appointment form and add accountability to the authorization process:


- The form now requires two signatures: one for the employer or payer requesting authorization for an agent, and one for the agent confirming the request.

- The form includes a revocation check box; however, only one signature is required to revoke an existing agent's appointment.

- This new form makes it easy for the employer or payer to identify which tax forms they are authorizing an agent to file on their behalf.

- It also contains a check box for agents to indicate whether the employer is a disabled individual or other welfare recipient receiving home-care services through a state or local program.

Download the 2007 revision of Form 2678 from IRS.gov, or call 1-800-829-3676 to request copies by mail. Instructions and the IRS mailing address are included with the two-page form.

The redesign of Form 2678 resulted from a cross-functional initiative led by the IRS Office of Taxpayer Burden Reduction. 

Related Links:

Office of Taxpayer Burden Reduction (TBR) at <http://www.irs.gov/businesses/small/content/0,,id=146284,00.html>

Employment Tax Responsibilities and Government Entities

More than 90,000 Federal and state agencies, county, city and town governments, special districts, many regional authorities in the United States, and their employees are subject to employment taxes on the same basis as other employers. These employers are responsible for withholding federal income, social security, and Medicare taxes on taxable wages and benefits, depositing these taxes and filing employment tax returns.

Some Differences

There are some important differences that apply to governmental employers. These are discussed in detail in Publication 963, *Federal-State Reference Guide*, issued by the IRS office of Federal, State and Local Governments (FSLG).

Government employees may be exempt from social security (OASDI) part of FICA because they are covered by a qualifying public retirement system. A qualifying retirement system has specific requirements, which are discussed in Publication 963.

They may also be covered under the terms of a voluntary "section 218 agreement" between the state social security administrator and the Social Security Administration. This agreement specifies which groups of employees are covered. After July 1, 1991, any governmental employees not covered by a qualified substitute plan, or a 218 agreement, are subject to mandatory social security. Your state Social Security Administrator can tell you whether a section 218 agreement covers an entity or a group of its employees. A list appears at <http://www.ncsssa.org>.

IRS and HUD Partner on Small Business Tax Incentives in Economically Distressed Areas


The Internal Revenue Service and the Department of Housing and Urban Development (HUD) are educating small businesses located in economically distressed areas about special tax incentives available under the Community Renewal Act of 2000. The goal of these incentives is to promote economic development, create affordable housing, and stimulate job growth.

Businesses that hire local residents, upgrade equipment needs, and build or rehabilitate commercial property can save substantial cash made possible on taxes paid through more than \$19 billion in federal tax incentives reserved exclusively in Renewal Communities, Empowerment Zones, and the Gulf Opportunity Zone.

Federal, state and local government employers are not subject to Federal Unemployment Tax (FUTA) and do not file Form 940. You should consult state authorities for rules relating to state unemployment tax.

State and local government employees hired or rehired after March 31, 1986, are subject to the Medicare tax, regardless of whether they are subject to the social security tax. Medicare coverage may be specified by a section 218 agreement as well.


The law establishes special rules that apply to certain types of government employees, including election workers, elected officials, and emergency workers. These may be exempt from FICA, income tax withholding, or both. See Publication 963 for more information.

The office of Federal, State and Local Governments (FSLG) of the IRS was created to deal exclusively with the tax issues and needs of governmental units. FSLG Specialists are located throughout the country and are available to assist governments in their areas. 

Related Links:

- Publication 963 at http://www.irs.gov/pub/irs-tege/p963_1006.pdf
- Fringe Benefit Tax Guide at http://www.irs.gov/pub/irs-tege/fringe_benefit_fslg.pdf
- The semiannual FSLG Newsletter at <http://www.irs.gov/govt/fslg/article/0,,id=103384,00.html>
- FSLG Web site at <http://www.irs.gov/govt> for links to all of this information and more topics of interest to governmental employers.

The incentives include wage credits, increased deductions, accelerated depreciation, low-interest loans through facility bonds, tax savings on capital gains, and other incentives.

In most cases, businesses must be located in designated Empowerment Zones, and/or Renewal Communities to qualify for the incentives. However, there are some incentives available to all businesses, whether or not they are located in designated Zones. 

Related Link:

IRS Partners with HUD to Promote Tax Incentives for Economically Distressed Areas at <http://www.irs.gov/businesses/small/article/0,,id=168598,00.html>.

National Payroll Week: Payroll Keeps America Working!

NPW National Payroll Week (NPW), September 3-7, 2007, recognizes the unique partnership among America's 156 million wage earners, their companies and the payroll professionals who pay them, and critical government programs such as social security, Medicare, fair labor standards, and child support. Together, through the payroll withholding system, employees and employers contribute, collect, deposit, and report approximately \$1.6 trillion, or 64.3%, of the annual revenue of the U.S. Treasury. (IRS 2006 Data Book, Table 1)


Help Your Employees Understand Their Pay

The National Payroll Week Web site, sponsored by the American Payroll Association, has a number of valuable resources for employers and employees:

- W-4 assistant to help determine the withholding status that will result in the correct amount being withheld – not too much, not too little
- paycheck calculator
- recent changes in personal income tax law – ways to reduce your tax bill
- saving money by managing your paycheck (pre-tax deductions, savings plans)
- direct deposit
- Social Security benefits
- retirement planning calculators

Free drawing

Everyone who completes the short, online "Getting Paid In America" survey at <http://www.nationalpayrollweek.com> is entered into a drawing for a free paycheck (the average of all biweekly pay in the U.S., according to the Bureau of Labor Statistics).

Editor's Note: The American Payroll Association's strong partnership with the IRS and SSA allows it to prepare its classes and publications, such as The Payroll Source®, with the most accurate and up-to-date information to educate employers. More information about the APA is available at <http://www.americanpayroll.org>. 

Related link:

The National Payroll Week Web site at <http://www.nationalpayrollweek.com>

IRS Briefs

Watch out for Tax Scams

Each year the IRS issues a "Dirty Dozen" list of tax scams warning the public to stay clear of them. Promoters may target small businesses with some of the schemes, including:

- Telephone Excise Tax Refund Abuses
- Abusive Roth IRAs
- Disguised Corporate Ownership
- American Indian Employment Credit
- Trust Misuse
- Structured Entity Credits

Involvement in any of the "Dirty Dozen" schemes can lead to additional taxes, penalties, interest, and possible criminal prosecution. More information is at <http://www.irs.gov/newsroom/article/0,,id=167983,00.html>.

Employment Taxes: Everything You Wanted to Know but Didn't Know Where to Go

The subject of employment taxes is not as formidable when you use the comprehensive resources on IRS.gov at <http://www.irs.gov/businesses/small/content/0,,id=98942,00.html> for information on:

- Employment tax publications
- Employment tax forms
- e-file for businesses and self-employed taxpayers
- What are FTDs and why they are important
- Self-employment tax
- Guidance on tax-related responsibilities for employers

Valuable Reference Guides Just a Click Away on IRS.gov

The IRS's Audit Technique Guides (ATG) and industry "Tax Tips" are excellent sources of tax information. Organized by industry group, they cover a range of topics and provide information about many of the tax issues faced by these industries and professions as well as the tax professionals who represent them.

The current 41 ATGs have been created to help develop highly trained examiners for a particular market segment. They contain

common and unique industry issues, best accounting practices for them, industry terminology and other information.

"Tax Tips" covers topics such as "Avoiding Problems," "Tax Laws and Regulations" and "Related Links" for specific industries, such as Automotive, Real Estate and Restaurants.

Related Links:

- Audit Technique Guides at <http://www.irs.gov/businesses/small/article/0,,id=108149,00.html>
- "Tax Tips" at <http://www.irs.gov/businesses/small/industries/index.html>

New Publications from IRS

Publication Summarizes Responsibilities and Resources for Small Businesses

Small Business Federal Tax Responsibilities, IRS Pub. 4591, summarizes in one convenient location essential information for small businesses and the self-employed and Web links to find it on IRS.gov. Download Pub. 4591 at <http://www.irs.gov/pub/irs-pdf/p4591.pdf> or call 800-829-3676 to order.

IRS Brochure Explains ATIP Program

Businesses in the food and beverage industry have a new resource, Publication 1461, the *Attributed Tip Income Program* brochure, to guide them. The brochure explains the key points they need to know about the ATIP program, but they should also read the Rev. Proc. <http://www.irs.gov/pub/irs-drop/rp-06-30.pdf>. Download Pub. 1461 at IRS.gov (<http://www.irs.gov/formspubs/lists/0,,id=97819,00.html>), or call 800-829-3676 to order.

Publication Addresses Tax Issues for Green Card Holders

Another new IRS publication has been created to address the tax issues of resident aliens (Green Card Holders). Publication 4588 (*Basic Tax For Green Card Holders Guide*) has been designed in a question and answer format and is now available on irs.gov at <http://www.irs.gov/pub/irs-pdf/p4588.pdf>.



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