

Social Security  
Administration

Internal  
Revenue Service

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Department of the Treasury  
Internal Revenue Service

www.irs.gov

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# Reporter

Spring 2006

A Newsletter  
for Employers

## File Just One, Consider It Done!

### IRS Takes Steps to Ease Employment Tax Filing Requirements

In recent years, the IRS has worked to save small business taxpayers millions of hours in preparing their taxes by simplifying forms and filing requirements. Starting in 2006, the IRS takes a major step forward in simplifying the Employment Tax filing requirements for certain small employers with the introduction of the new *Employers' Annual Federal Tax Program* (Form 944). Form 944 replaces the quarterly Form 941 filing requirement for certain eligible small employers. The first returns for calendar year 2006 will be due January 31, 2007.

The purpose of the new Form 944 is to reduce burden on the smallest of small business employers by establishing new rules and processes that will allow certain employers to file their employment tax returns annually, and in most cases, pay the employment tax due with their return. This program is designed for employers who have a total annual employment tax liability of \$1,000 or less.

By filing a single return rather than four per year and paying with their return, small employers will save time in form preparation, time that they will be able to devote to running their businesses.

With employment taxes representing approximately two-thirds of all revenue that the Treasury receives, the viability of the federal tax system rests on the ability of the IRS to effectively administer employment taxes. One way to do this is by making it easier for small employers to comply with their employment tax filing responsibilities. IRS estimates this new program will apply to about 950,000 small employers. Here's how the program will work:

#### Annual Filing Eligibility

- Who's eligible? Those who have a \$1,000 or less in total annual employment tax liability.
- How will those eligible be notified? IRS will send written notification to eligible small employers that they are to file Form 944. Letters will go out around

*continued on page 2*

## Social Security Now Offers W-2c Online

**S**ocial Security has expanded its Online Business Services suite of wage reporting services to include W-2c Online. W-2c Online allows you to create, print and submit Forms W-2c (Corrected Wage and Tax Statement) over the Internet.

After the introduction of W-2 Online in 2002, many employers requested a similar method to enable them to report corrections electronically. Social Security thinks that you will find W-2c Online to be just as user-friendly as its other electronic services. As with W-2 Online, support services are available for W-2c Online. Even if you file your wage reports using methods other than electronic filing, you may still use W-2c Online to make corrections to those wage reports.

If you have any questions, visit Social Security online at <http://www.socialsecurity.gov/employer> or call 800-772-6270. SSA

## IRS Eases Employment Tax Filing Requirements continued from page 1

February 1st of each year to newly eligible Form 944 filers.

■ What about new employers? When new employers apply for their Employer Identification Number (EIN) they will be asked to indicate what amount of tax/wages they expect to pay annually. If an EIN applicant indicates tax of \$1,000 or less (approximately \$4,000 or less in annual wages), the IRS will place them into the Form 944 program. If over these amounts, the IRS will establish their Employment Tax filing requirement as a 941. The IRS will advise the new business taxpayer of their filing requirement, either Form 941 or Form 944, in the same letter that provides the taxpayer their new EIN.

### Annual Filing Requirements

■ Identified employers must file Form 944, *Employer's Annual Federal Tax Return*, by January 31st each year for the preceding calendar year's tax liability. Form 944 filers will not file any Forms 941 for that calendar year.

■ Form 944 filers can pay their annual employment tax by January 31st of each year, unless they are required to make Federal Tax Deposits.

■ Form 944 filers whose businesses grow unexpectedly during the year to a total tax liability of \$2,500 or more (approximately \$10,000 in wages), will need to make Federal Tax Deposits (FTD) in accordance with the current guidelines to avoid any failure to deposit penalties. They must still file the Form 944 for the year.

### Special Circumstances

■ Designated Form 944 employers who believe their businesses will grow to more than \$1,000 in total employment tax liability for the calendar year should contact the IRS no later than April 1st to be re-established as a Form 941 quarterly filer for the current year.

■ While electronic filing for the Form is expected to be available in January 2007,


designated Form 944 employers who wish to electronically file Forms 941 quarterly should also contact the IRS by April 1 to be returned to a Form 941 filing requirement.

■ The program does not apply to Schedule H filers or Form 943 filers.

### Events Making an Employer Ineligible for Annual Filing in a Subsequent Year

■ Employer exceeds purposed threshold amount of \$1,000 employment tax liability per year. They will be sent a notice advising them that they have been returned to a Form 941 quarterly filing requirement.

### For Further Information

Please refer to <http://www.irs.gov/businesses/small/article/0,,id=146224,00.html> for a draft of the new Form 944 and <http://www.irs.gov/irs/article/0,,id=152458,00.html> for a copy of the news release. Instructions will be made available in the near future. 

## TEST YOUR KNOWLEDGE

### Payments for Moving Costs

**Situation:** At a recent meeting to review its compensation policies, Magnolia Laminating decided to begin paying moving costs when hiring for certain positions. In the past, new employees were responsible for their own moving expenses; this policy, however, was now considered too limiting when filling critical vacancies.

With the multitude of moving costs that could be involved, Magnolia was not sure whether to offer a lump sum relocation payment or to reimburse based on expense receipts from the employee. What's more, the employment tax effects of the various approaches were not clear. Cathy, the controller/treasurer for Magnolia, had been appointed to report back to the board with suggested alternatives.

**Question:** What factors and tax effects might Cathy consider in her report?

**Answer:** Qualified moving expenses paid: (1) to an employee under an accountable plan; or, (2) indirectly for an employee's benefit (e.g. employer payments to a moving company), are excluded from an employee's income (and are excluded from employment taxes and income tax withholding) unless the employer has knowledge that the employee deducted the expenses in a prior year.

Qualified moving expenses are for moves closely related to the start of work at a new job location that meet the time and distance tests described in Publication 521, *Moving Expenses*. Additionally, qualified costs must be reasonable and are limited to: (1) moving costs for household goods and personal effects (including in-transit or foreign-move storage expenses); and (2) traveling (including lodging but not meals) to the new home.

Information on accountable plans is provided in Publication 521 and Section 5 of Publication 15, (Circular E), *Employer's Tax Guide*. As described in these references, accountable plan reimbursements are for costs that: (1) a deduction would have been allowed if the employee had paid for them without reimbursement; (2) an adequate accounting of the expenses is made to the employer within a reasonable period of time; and (3) any excess reimbursements (including advances and allowances) are returned to the employer within a reasonable period of time.

*continued on page 3*

# Have a Question about Filing Forms W-2?

## Contact IRS if...

Your question deals with completing a specific box on the W-2. Form W-2 instructions can be found in IRS' Publication 393, *Federal Employment Tax Forms*, (<http://www.irs.gov/pub/irs-pdf/p393.pdf>) or you may telephone the IRS Martinsburg Computing Center at (304) 263-8700 or toll free (866) 455-7438.

## Contact Social Security if...

You need help with submitting Copy A of Forms W-2 to Social Security, or if you have questions about electronic filing. You can reach SSA's Employer Reporting Branch at 800-772-6270. You may also call or e-mail the wage reporting expert serving your State. **SSA**

## Social Security's Wage Reporting Experts

Calls from	Telephone	e-mail Address
Alabama*	334-223-7013	roy.s.bradford@ssa.gov
Alaska	206-615-2125	tim.beard@ssa.gov
American Samoa	510-970-8247	bill.brees@ssa.gov
Arizona	510-970-8247	bill.brees@ssa.gov
Arkansas†	501-324-5130	charles.burton@ssa.gov
California	510-970-8247	bill.brees@ssa.gov
Colorado	800-314-1964 or 303-844-7313	carolyn.sykes@ssa.gov
Connecticut	617-565-2895	regina.bachini@ssa.gov
Delaware	215-597-4632	frank.obrien@ssa.gov
District of Columbia	215-597-4632	frank.obrien@ssa.gov
Florida-North*	321-255-1553 x1202	marlene.a.ulisky@ssa.gov
Florida-South*	305-672-4517	peter.blalock@ssa.gov
Georgia-North*	770-531-1615 x227	kirk.jockell@ssa.gov
Georgia-South*	229-226-5563 x225	marie.sharp@ssa.gov
Guam	510-970-8247	bill.brees@ssa.gov
Hawaii	510-970-8247	bill.brees@ssa.gov
Idaho	206-615-2125	tim.beard@ssa.gov
Illinois	312-575-4244	paul.dieterle@ssa.gov
Indiana	312-575-4244	paul.dieterle@ssa.gov
Iowa	816-936-5649	john.gezich@ssa.gov
Kansas	816-936-5649	john.gezich@ssa.gov
Kentucky*	859-294-5153 x3055 859-219-1461 x111 270-842-9183 x235	stephen.seithers@ssa.gov jason.cornett@ssa.gov billy.vincent@ssa.gov
Louisiana†	504-240-7321	william.carroum@ssa.gov
Maine	617-565-2895	regina.bachini@ssa.gov
Maryland	215-597-4632	frank.obrien@ssa.gov
Massachusetts	617-565-2895	regina.bachini@ssa.gov
Michigan	312-575-4244	paul.dieterle@ssa.gov
Minnesota	312-575-4244	paul.dieterle@ssa.gov
Mississippi*	601-693-4859 601-965-5945 x3030	sue.d.clark@ssa.gov janice.m.buckley@ssa.gov
Missouri	816-936-5649	john.gezich@ssa.gov
Montana	800-314-1964 or 303-844-7313	carolyn.sykes@ssa.gov
Nebraska	816-936-5649	john.gezich@ssa.gov
Nevada	510-970-8247	bill.brees@ssa.gov
New Hampshire	617-565-2895	regina.bachini@ssa.gov
New Jersey	212-264-1117 212-264-4402	tyrone.s.benefield@ssa.gov angela.caputo@ssa.gov
New Mexico†	505-346-7244	jacquelyn.mirabal@ssa.gov
New York	212-264-1117 212-264-4402	tyrone.s.benefield@ssa.gov angela.caputo@ssa.gov
North Carolina*	919-790-2877 x3007	jennifer.haglund@ssa.gov
North Dakota	800-314-1964 or 303-844-7313	carolyn.sykes@ssa.gov
Northern Mariana Islands	510-970-8247	bill/brees@ssa.gov
Ohio	312-575-4244	paul.dieterle@ssa.gov
Oklahoma†	501-324-5130	charles.burton@ssa.gov
Oregon	206-615-2125	tim.beard@ssa.gov
Pennsylvania	215-597-4632	frank.obrien@ssa.gov
Puerto Rico	212-264-1117	tyrone.s.benefield@ssa.gov
Rhode Island	617-565-2895	regina.bachini@ssa.gov
South Carolina*	803-253-3558 x3005	sandra.simons@ssa.gov
South Dakota	800-314-1964 or 303-844-7313	carolyn.sykes@ssa.gov
Tennessee*	615-743-7588	jerry.brothers@ssa.gov
Texas-Central/South†	512-916-5391	diane.owens@ssa.gov
Texas-North/Dallas†	817-978-3123	bern.sullivan@ssa.gov
Texas-Southeast†	936-441-9243	teresa.stivers@ssa.gov
Texas-West†	505-346-7244	jacquelyn.mirabal@ssa.gov
Utah	800-314-1964 or 303-844-7313	carolyn.sykes@ssa.gov
Vermont	617-565-2895	regina.bachini@ssa.gov
Virgin Islands	202-264-1117	tyrone.s.benefield@ssa.gov
Virginia	215-597-4632	frank.obrien@ssa.gov
Washington	206-615-2125	tim.beard@ssa.gov
West Virginia	215-597-4632	frank.obrien@ssa.gov
Wisconsin	312-575-4244	paul.dieterle@ssa.gov
Wyoming	800-314-1964 or 303-844-7313	carolyn.sykes@ssa.gov

\* Alternate Contact – 404-562-1315 Atlanta (Pat McCarron)

† Alternate Contact – 281-449-2955 Dallas (Debbie Forsythe)

## Moving Costs

continued from page 2

Employer payments for nonqualified moving costs (for example, pre-move house hunting and temporary living costs) and payments under non-accountable arrangements (such as non-accountable lump sum payments, relocation allowances, or bonuses) are includible in an employee's income, however. Income tax is withheld, as are social security and Medicare taxes. Additionally, the employer computes federal unemployment tax on the payments and matches the withheld social security and Medicare taxes.

See the instructions to Form W-2, *Wage and Tax Statement*, for how to report moving expenses on the W-2 form. Special rules for foreign moves and the Armed Forces, and further examples of moving expenses, are given in Publication 521. Publication 15-B, *Employer's Tax Guide to Fringe Benefits*, also provides rules for certain S corporation shareholders and moving services provided in-kind by the employer.

## Resources for Additional Information:

**Publication 15, (Circular E), Employer's Tax Guide—Section 5** <http://www.irs.gov/pub/irs-pdf/p15.pdf>

**Publication 15-B, Employer's Tax Guide to Fringe Benefits—Section 2** <http://www.irs.gov/pub/irs-pdf/p15b.pdf>

**Publication 521, Moving Expenses**  
<http://www.irs.gov/pub/irs-pdf/p521.pdf>

**Instructions to Form W-2/W-3, Wage and Tax Statements and Transmittal of Wage and Tax Statements**  
<http://www.irs.gov/pub/irs-pdf/iw2w3.pdf>

**Tax Topic 455, Moving Expenses**  
<http://www.irs.gov/taxtopics/tc455.html> **IRS**

## Outsourcing Payroll Duties Can be a Sound Business Practice, but Know Your Tax Responsibilities as an Employer

Many employers outsource some of their payroll and related tax duties to third party payroll service providers. They can help assure filing deadlines and deposit requirements are met and greatly streamline business operations. Some of the services they provide are:

Administering payroll and employment taxes on behalf of the employer, where the employer provides the funds initially to the third-party—Reporting, collecting and depositing employment taxes with state and federal authorities.

Employers who outsource some or all of their payroll responsibilities should consider the following:

- The employer is ultimately responsible for the deposit and payment of federal tax liabilities. Even though the third-party is making the deposits, the employer is the responsible party. If the third-party fails to make the federal tax payments, the IRS may assess penalties and interest on the employer's account.
- The employer is liable for all taxes, penalties and interest due.
- The employer may also be held personally liable for certain unpaid federal taxes.
- If there are any issues with an account, the IRS will contact the employer.
- IRS correspondence is sent to the address of record so it is strongly suggested that the address not be changed to that of the payroll service

provider as it may significantly limit the employer's ability to be timely informed of tax matters involving their business.

■ For the employer's protection, the payroll service provider should be asked if they have a fiduciary bond in place. This could protect the employer in the event of default.

Employers should ask the service provider to enroll in and use EFTPS (Electronic Federal Tax Payment System), so the employer can confirm payments made on their behalf. EFTPS maintains a business's payment history for 16 months and can be viewed on-line after enrollment.

In addition, businesses should enroll in EFTPS to make any additional tax payments that their Third Party Provider is not making on their behalf. The IRS recommends employers verify EFTPS payments as part of their bank account reconciliation process. EFTPS is secure, accurate, easy to use and provides an immediate confirmation for each transaction.

The service is offered free of charge from the U.S. Department of the Treasury, and enables employers to make and verify federal tax payments electronically 24 hours a day, 7 days a week through the Internet, or by phone.

For more information, employers can enroll online at <http://www.eftps.gov>, or call EFTPS Customer Service at 800-555-4477 for an enrollment form.

There have been recent prosecutions of individuals and companies who have, acting under the

guise of a service provider, stolen funds intended for payment of employment taxes.

Remember, employers are ultimately responsible for the payment of income tax withheld and both the employer and employee portions of social security and Medicare taxes. **IRS**

SSA/IRS

## Reporter

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John Berger, Editor

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Internal Revenue Service  
Small Business/Self-Employed  
Communications  
Room 1100, Fallon Building  
31 Hopkins Plaza  
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. Send a letter 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

### About Reprinting Articles

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## You are Invited to Attend...

**What:** Social Security's  
National Payroll Reporting Forum

**Who:** Employers, payroll professionals, wage and tax submitters and others interested in the latest changes for the upcoming tax season, filing electronically, online social security number verification, and more.

**When:** May 11, 2006  
8:30 a.m. to 4:30 p.m.

**Where:** Wyndham Baltimore Inner Harbor  
101 West Fayette Street  
Baltimore, Maryland 21201

**How:** Attendance is free but pre-registration is required. Go to the following link and select National Payroll Reporting Forum to register for the forum and make hotel reservations:  
<http://www.socialsecurity.gov/employer>

The forum is sponsored jointly by Social Security and the Internal Revenue Service. The agenda will include time for Federal agencies and the business community to identify, discuss and resolve common wage and tax reporting issues. Invited agencies include: U.S. Citizenship and Immigration Services, the Department of Labor, and the Administration for Children and Families.

Plan to attend and have a voice in federal government initiatives that will affect the way YOU do business. **SSA**

## Payroll Best Practice: Constant Reconciliation

“I use a payroll service provider (or payroll software). Why do I need to reconcile my payroll? It’s all computerized! What could go wrong?”

As sophisticated as many of today’s payroll software programs are, whether off-the-shelf, user-modified, or furnished by a service provider, they may not be fool-proof. A type of entry or reversal never anticipated by the programmer, an adjustment that doesn’t balance gross-to-net, or a reversal that creates negative quarter-to-date or year-to-date earnings could cause your payroll to be “out of balance.”

Catching the error right after the period it happened is much easier than trying to find it at quarter-end or year-end when you notice, for example, that your totals for Forms 941 and W-2 don’t match. Early discovery of the problem also gives you the opportunity to correct it before preparing your tax forms.

One way to catch these sorts of problems is to reconcile your payroll after every processing.

### Create an electronic spreadsheet with a separate column for each pay date. Create rows for:

1. Items that add to the total gross payroll (regular, sick, vacation, overtime, bonus, etc.);
2. Total gross payroll—this should be a self-calculating field, a total of the above items;

3. Pre-tax deductions (such as cafeteria plan, 401(k) plan);
4. Taxable grosses (federal, state, Medicare)—these should be self-calculating fields, the total gross less the appropriate pre-tax deductions;
5. Taxes (federal, social security, Medicare, state);
6. Post-tax deductions;
7. Net pay—this should be self-calculating, total gross less pre-tax deductions, taxes, and post-tax deductions.

Each pay period, take the figures from your payroll journal totals, and enter them into the fields for items 1, 3, 5, and 6 above. Then see if your spreadsheet calculations for items 2, 4, and 7 match the calculations on your payroll journal.

### Add more columns for Quarter-to-Date (QTD) and Year-to-Date (YTD) figures.

The fields in these columns should also be self-calculating, adding the appropriate columns together. As these numbers change every time you enter the items for a new pay period into a new column, see if your spreadsheet calculations for QTD and YTD match those on the payroll journal.

There’s almost no limit to what you could add to your spreadsheet:

- Verifications that social security taxes are 6.2% of social security wages and that Medicare taxes are 1.45% of Medicare wages.

- Verification that the difference between Medicare wages and federal wages is equal to the total of qualified plan elective deferrals (401(k), 403(b), or 457 plans).

- Rows for imputed income amounts, such as taxable benefits, that add to taxable gross figures but do not add to the paycheck gross or net pay.

- Columns for each quarter’s 941, to compare with the QTD columns (remember that total social security and Medicare tax on the 941 will be twice what was deducted from employees’ pay).

- A column for the W-3 totals, including appropriate box 12 amounts, to compare with a sum of the columns for the Forms 941 and with the YTD column.

- Columns for federal and state tax deposits, to compare with the columns for the QTD, YTD, Forms 941, and W-3.

- Columns for any adjustments via Forms W-3c and 941c.

As a member of IRS advisory committees, APA provides input toward improving the nation’s wage and tax reporting process. APA’s partnership with the IRS and SSA allows it to prepare its classes and publications with the most accurate and up-to-date information to educate employers. IRS and SSA experts speak at many APA conferences and one-day seminars, including its Payroll Tax Forum. More information about the APA is available at <http://www.americanpayroll.org>. APA

## International Agreement between the U.S. and Japan

**D**o you have U.S. employees working for U.S. companies in Japan or Japanese personnel working for Japanese companies in the United States? If so, you may be able to realize substantial tax savings under a new Social Security agreement that went into effect on October 1, 2005.

The new agreement helps reduce business costs by eliminating double taxation for Social Security and health insurance. Before the agreement, U.S. companies who employed U.S. citizens in Japan often paid Social Security taxes to both the U.S. and Japan on the same earnings, as well as contributions for both U.S. Medicare and Japanese national health insurance. Frequently, Japanese companies with Japanese personnel in the United States also paid taxes to both countries. The combined U.S. and Japanese contribution rate could exceed 37 percent of salary. Under

the agreement, these workers and their employers are covered and taxed under either U.S. Social Security and Medicare or Japanese Social Security and health insurance, but not both.

The agreement also helps fill gaps in benefit protection for people who have divided their careers between the two countries. Under the agreement, workers and their families may qualify for partial U.S. or Japanese Social Security benefits based on combined credits from both countries.

In addition to the new agreement with Japan, the U.S. has Social Security agreements with 20 other countries. If you want to know more about any of these agreements, please visit SSA’s website at <http://www.socialsecurity.gov/international>, or call Social Security’s Office of International Programs at (410) 965-4538 or (410) 965-0377. SSA



## Timing is Everything

**R**etirement News for Employers, the IRS newsletter for employers who have—or are considering having—a retirement plan, has a new feature: “Timing is Everything”.

“Timing is Everything” is a one-page flyer designed for employers to share with their employees and provides bullet-point information about retirement. Each flyer is part of the *Retirement News for Employers* newsletter and features:

- Printer-friendly graphics—Ink supply won't be drained when printed;
- Plain-language tips—No translation needed; and
- The Retirement Plans Community web address—Readers can just point and click <http://www.irs.gov/retirement> for even more retirement tips from the IRS.

Employers may print the “Timing is Everything” flyer and include it in their employees’ pay envelopes or post it on a bulletin board—the flyer looks good whether it's printed in color or in black & white. Or, an employer can use the flyer in company emails or newsletters.

Each “Timing” flyer will have important tips for employees on retirement issues. Future flyers will have information on receiving retirement plan distributions, IRA contributions and more.

The IRS also has an online archive of “linkable” “Timing is Everything” flyers where viewers can click on linked items in each flyer and find additional information. You'll find them in both the Plan Sponsor/ Employer and Plan Participant/Employee sections of the Retirement Plans Community web page (<http://www.irs.gov/ep>). **IRS**

## IRS e-file Guidance for Large Tax-Exempt Organizations

**O**n January 12, 2005, the IRS released regulations that require certain tax-exempt organizations to file annual exempt organization returns electronically beginning in 2006. For tax year 2005 returns due in 2006, tax-exempt organizations with \$100 million or more in total assets that file 250 or more returns a year, including income tax, excise tax, information and employment tax returns, will be required to electronically file Forms 990.

Notice 2005-88 establishes the bases under which tax-exempt organizations and corporations can request waivers from the electronic filing requirement:

- Where the exempt-organization cannot meet electronic filing requirements due to technology constraints; or
- Where compliance with the requirements would result in undue financial burden on the filer.

Electronic filing has been available to tax-exempt organizations since 2004. The IRS has worked closely with stakeholders representing tax-exempt organizations and software developers in developing e-file procedures. Extensive information about the e-filing requirement and procedures for requesting waivers is available on IRS.gov.

For tax years ending on or after December 31, 2006, the electronic filing requirement will be expanded to include tax year 2006 returns of tax-exempt organizations with \$10 million or more in total assets if they file 250 or more returns a year. In addition, private foundations and charitable trusts will be required to file Forms 990-PF electronically regardless of their asset size, if they file at least 250 returns.

Tax-exempt organizations that do not meet the announced parameters requiring electronic filing are encouraged to take advantage of the many benefits electronic filing offers. More information about electronic filing for tax-exempt organizations, including authorized providers, is available at <http://www.irs.gov/charities>. **IRS**

### HELP Telephone Numbers and Web Addresses to Use When You Have Questions:

#### Internal Revenue Service

**Business and Specialty Tax Line**  
800-829-4933

**Electronic Federal Tax Payment System (EFTPS) Hotline**  
800-555-4477

**Employee Plans Taxpayer Assistance Telephone Service**  
877-829-5500 (toll free)

**Employer Identification Number (EIN) Requests**  
800-829-4933  
Monday - Friday, 7:00 a.m. to 10:00 p.m., local time (Pacific time in AK and HI) or <http://www.irs.gov>, key word (upper right) “EIN.”

**Form 941 and Form 940 Filing On-Line Filing Program / Cincinnati Submission Center**  
New Toll Free Number for e-Help  
866-255-0654  
Supports IRS e-file and e-Services customers.  
Go to <http://www.irs.gov/efile/article/0,,id=118520,00.html> for specifics.

**Forms (IRS)**  
Order at 800-829-3676.

**General IRS Tax Law Questions and Account Information for Individuals**  
800-829-1040

#### Information Reporting Program Customer Service Section

866-455-7438 (toll free)  
304-263-8700 (non-toll free)  
Monday - Friday, 8:30 a.m. to 4:30 p.m., ET.

Telecommunications Devices for the Deaf (TDD) may be reached non-toll free at 304-267-3367.

Taxpayers can contact this unit via e-mail at [mccirp@irs.gov](mailto:mccirp@irs.gov).

#### Information Reporting Program Web Page

<http://www.irs.gov/smallbiz>

#### Keywords on IRS.gov

IRS.gov is now using keywords as another way to help make your visit less taxing! Look for the IRS keywords in its public service, outreach, and other materials for taxpayers and tax professionals. For a current list and more information about IRS keywords, check out <http://www.irs.gov/help/article/0,,id=108258,00.html>.

**National Taxpayer Advocate's Help Line**  
877-777-4778 (toll free)

**Retirement Plans Web Page**  
<http://www.irs.gov/ep?>

**Social Security Tax Questions**  
Social Security Tax questions should be referred to the IRS at 800-829-1040.

**Taxpayer Advocacy Panel**  
888-912-1227 (toll-free)

**Telephone Device for the Deaf (TDD)**  
800-829-4059

**Tele-Tax System**  
800-829-4477

**Child Support Web Site for Employers**  
<http://www.acf.hhs.gov/programs/cse/newhire/employer/home.htm>

#### Social Security Administration

#### Copy A / Form W-2 Reporting

Questions about wage reporting (submitting Copy A of Form W-2 to SSA) should be referred to the SSA's Employer Reporting Service at 800-772-6270 or e-mailed to [employerinfo@socialsecurity.gov](mailto:employerinfo@socialsecurity.gov).

#### General SSA Benefit Questions

General Social Security benefit questions should be referred to SSA's Tele Service Center at 800-772-1213.