

Social Security Administration

Internal Revenue Service

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Internal Revenue Service

www.irs.gov

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Reporter

Winter 2002

A Newsletter
for Employers


Important Notice for Information Return Filers:

Elimination of 9-Track Magnetic Tape

Effective January 1, 2003, the Internal Revenue Service (IRS) Martinsburg Computing Center (MCC) will no longer accept information returns filed on 9-track magnetic tapes. IRS/ MCC encourages filers to file electronically using the FIRE (Filing Information Returns Electronically) system. Some advantages of filing electronically are:

- Paperless! – Form 4804, "Transmittal of Information Returns Transmitted Magnetically" is not required;
- Extended due dates for electronically filed Forms 1098, 1099, and W-2G;
- Extended period to test electronic files: Nov. 1st through Feb. 15th and...
- Provides online confirmation within 24 - 48 hours.

Additional information on the electronic filing of information returns can be found in Publication 1220, *Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically or Magnetically* (Rev. Proc. 2002-34, reprinted from IR Bulletin – dated June 24, 2002), or Publication 3609, *Filing Information Returns Electronically*. Both are available at www.irs.gov or by calling 800-829-3676.

If you have any questions, please contact MCC at 866-455-7438 (toll-free) between 8:30 a.m. - 4:30 p.m. Eastern Time. 

Attention: SSA Electronic Filers – Change Your Password


Your PIN for SSA electronic wage filing will expire if you do not change your password within 1 year.

Change your password via the Internet now to keep your PIN



active for Tax Year 2002 filing at www.ssa.gov/employer and select the e-file logo.

If you forget your password, you can call the customer support representatives at 800-772-6270 Monday through Friday, 8:30 a.m. to 4:00 p.m. Eastern Time. You will receive a new password in the mail within 10-14 days.

If your PIN has expired, register for a new PIN and password via the Internet at the same site as above, or call 800-772-6270. 

Reduce Year-End Administrative Headaches With Advance Planning

Employers can minimize year-end tax filing chaos through advance planning and preparation, according to the American Payroll Association (APA). In 2001, APA was awarded SSA's Public Service Award for its dedication to improving the quality of wage and tax reporting by employers. Some planning/preparation ideas are:

December:

- Develop a committee (if possible), calendar, and checklist of year-end tasks.
- Consider holidays observed by your company, your bank, and your service providers in scheduling payroll runs and tax deposits.
- Remind any workers who have had "life changes" such as marriage, divorce, or a change in number of dependents to make the appropriate changes to their withholding, via Form W-4.
- Further remind employees that those who wish to continue claiming exemption from withholding must submit a new W-4 by February 15, and those who wish to continue receiving Advance Earned Income Credit payments must submit a new W-5 by December 31.
- Collect benefit and payroll adjustment information and post to employees' payroll, including data relating to relocation, educational assistance, group-term life insurance, company cars, manual checks, and void checks.

December - January:

- Obtain new forms, withholding tables, and publications. Research the new Social Security wage base (\$87,000 for 2003), deferred compensation limits, mileage rates, and state unemployment wage bases.
- Notify employees of applicable changes and any steps they must take.

January 1:

- Reset all year-to-date balances to zero.
- Reset all wage bases, rates, and limits according to your research.
- Discontinue payments of Advance Earned Income Credit to any employee who has not given you a 2003 Form W-5.

January:

- Reconcile W-2 totals against the four Forms 941 for 2002.
- Run a report that will allow you to verify W-2 information before printing the forms. Make sure you have a Social Security number for each employee. Review employees with wages higher than the 2002 Social Security wage base (\$84,900), benefits that must be reported in box 10 or 12, or statuses that must be checked in box 13.
- Buy postage for mailing Forms W-2.
- If your company has a cafeteria plan and offers pre-tax benefits deductions, prepare a notice for employees explaining the calculations of the numbers in boxes 1, 3, and 5.

By January 31:

- Deliver or mail Forms W-2, "Wage and Tax Statement," to all 2002 employees.
- File Form 941 (943 for agricultural employers), "Employer's Quarterly Federal Tax Return."
- File Form 940 (940-EZ for certain one-state employers), Employer's Annual Federal Unemployment (FUTA) Tax Return.
- For each of Forms 941, 943, 940, and 940-EZ, if all taxes have been deposited when due, the deadline is extended until February 10.

February 15:


- For any employee who claimed exemption from withholding last year, but has not submitted a 2003 W-4, begin withholding based on a marital status of "single" and zero withholding allowances.

By February 28:

- File Forms W-2 (Copy A) with the Social Security Administration. If you file electronically, you have an extra month (until March 31) to file (see www.ssa.gov/employer).

March:

- While your year-end experience is still fresh in your mind, review the process and evaluate its strengths and weaknesses. Note changes you should make for next year.

For more information about wage and tax reporting visit www.ssa.gov/employer or www.irs.gov. 

This article was supplied by the American Payroll Association (www.americanpayroll.org) in stakeholder partnership with the IRS and SSA.

SSA Enhances Electronic Services – Now “Business Services Online”

SSA will continue to offer its suite of electronic wage reporting services for tax year 2002 filing. The new name is Business Services Online (BSO). The look has changed – registered users can now access all BSO features from a single home page. The new BSO will be available January 6, 2003.

Continuing features:

- Electronic filing of annual wage data
- Direct input of W2s
- Submission status online
- Acknowledgement of receipt of a notice asking you to resubmit your wage file

- Online BSO tutorial to walk you through the screens and see the services before you actually use them

- *Business Services Online Handbook* providing instructions on how to access and use the BSO suite

New features:

- Registration – self-employed submit-ers can register online
- Error Information – if you receive a notice from SSA to resubmit your file, you can view your notice and error information online. You can also request a one-time 15-day extension to resubmit your file.

- Direct Input of W2s – you can submit up to 20 W2s online and print the W2 information before submitting it to SSA.

To use the BSO, you must register for a PIN and password. You can register at www.ssa.gov/employer and select the *e-file* logo or call 800-772-6270 (toll free) Monday through Friday, 8:30 a.m. to 4:00 p.m. Eastern Time. You will receive your PIN immediately. You will receive your password in the mail in 10-14 days. Register early and you'll be ready to file your 2002 W-2s electronically. For more information about Business Services Online, go to the Web site mentioned above. **SSA**

Taxpayer Advocate Service Reaches Out to Small Businesses

Recent Taxpayer Advocate Service (TAS) outreach efforts have focused on small business operators in the trucking business. Trucking firm owner-operators are prototypical small business owners. TAS outreach information has great value for all small business owner-operators. As National Taxpayer Advocate Nina E. Olson said in releasing her June report to Congress, “It is the role of Taxpayer Advocate Service employees to advocate on behalf of taxpayers.”

Small Business/Self Employed campus taxpayer advocate Joe Budd has many ongoing outreach campaigns to reach over-the-road truck drivers. The message would be the same for all small business operators. “Many of the truckers still think of themselves as truck drivers, not the operators of a business,” said Budd. “Many do not have a tax professional or even a bookkeeper” on their

staff. This is the norm for many, if not most, small businesses.

Like the truckers Budd is reaching out to, all small business owner-operators need to know that TAS can help resolve difficulties with the IRS if their cases meet TAS criteria:

- the taxpayer is suffering or about to suffer a significant hardship
- the taxpayer is facing an immediate threat of adverse action
- the taxpayer will incur significant costs if relief is not granted
- the taxpayer will suffer irreparable injury, or long term adverse impact if relief is not granted
- the taxpayer experiences a delay of more than 30 days past normal processing time
- the taxpayer has not received a response or resolution by the date promised, or



- if systems or procedures have failed to work as intended or failed to resolve the taxpayer's problem or dispute.

Whether you are an independent small business owner who happens to own and drive a truck – or not – TAS may be able to help you overcome unresolved tax problems and help your small business. The Taxpayer Advocate is not a substitute for established IRS procedures or the formal Appeals process. The Office of the Taxpayer Advocate operates independently of any other IRS Office and reports directly to Congress through the National Taxpayer Advocate. To learn more about the Taxpayer Advocate Service and how it can help with unresolved IRS problems, go to the IRS Web page at www.irs.gov and follow the link to TAS or call 877-777-4778 (toll-free). **IRS**

What Should You Do When Someone Wants Your Social Security Number?

Note to Employer – To help with the increasing problem of identity theft, we are providing the following information for you to share with your employees about when one should give someone their Social Security number.

With increasing incidents of identity theft, more attention is being focused on the use of Social Security numbers. Many people do not realize the importance of Social Security numbers and what can happen when their number gets into the hands of the wrong people. Do you know when you are required to give someone your Social Security number? Here are a few guidelines to help you decide.

Your Social Security number is your personal property. If a friend asks to borrow your car, don't you want to know how it will be used? It's the same with your Social Security number. To begin with, giving your number is voluntary, just like letting someone borrow your car. Before you give your number, you should ask:

- why your number is needed,
- if giving your number is mandatory or voluntary,
- how your number will be used,
- what happens if you refuse, and
- what law requires you to give your number.

The answers to these questions can help you decide. The decision is yours.

One place you will need to use your Social Security number is when you do business with Social Security. Did you know that more than 400 million Social Security numbers have been assigned since 1936, and that many people have the same name? So, when you contact Social Security, we

will ask for your full name and Social Security number. We need your Social Security number because we:

- keep our records based on each person's Social Security number,
- use your number to look up the information we have about you—a record of your earnings, a record of the benefits we pay you, or other personal information about you such as medical records,
- may have trouble finding your information and be unable to answer your questions or provide you with your information if you don't give us your Social Security number.

You need to give your Social Security number to your employer when you start a job because your employer is required to submit a report to Social Security of how much you earn. Sometimes we find that the employee's name and Social Security number the employer gives us do not match the information in our files. When this happens, we cannot give the employee credit for the money earned. This can be a problem for employees, because it can affect the amount of their future Social Security benefits when they retire or become disabled.

When this happens, we send a letter to your employer pointing out that your name and Social Security number do not match the information we have on file. Sometimes, numbers are reversed or your name is misspelled. That is easy to fix. Contact Social Security, and we will help you fix the mistake.

But if you are using someone else's number to work, this will cause you a problem. If this is intentional, you are violating the Social Security Act and you can be imprisoned and fined. Additionally, the Internal Revenue Service can penalize employers if they submit incorrect names and numbers. Correcting records can be expensive for employers, so they usually try to have accurate payroll records. Once again, it is your responsibility to make sure your employer has accurate information about you.

What happens when other people ask for your Social Security number? The Privacy Act says that no federal, state, or local government agency may deny you any right, benefit, or privilege under the law because you refuse to give your Social Security number unless:

- disclosure of your number is required by Federal law, or
- disclosure of your number is required under a law or regulation in effect before September 1, 1975, the implementation date of the Privacy Act.

For example, if you apply for certain assistance under government programs such as Medicaid or Temporary Assistance for Needy Families, a federal law requires you to provide your number to the agency that administers the program.

The Privacy Act requires any federal, state, or local government agency requesting your Social Security number to tell you:

- if the disclosure is mandatory or voluntary,
- what law or other authority requires your number, and
- how your number will be used.

To help you make a decision, get as much information as possible. You should ask the “why, how, and what” questions. If you are not comfortable with the answers, you still can refuse to give your number. But, in this case, the federal, state, or local government office can refuse to give you the service you are requesting.

Why do businesses and other organizations think they can ask for your number? Unfortunately, using Social Security numbers is thought to be the easy way to keep records. There is no law that prevents businesses from asking for or using your number. And, we cannot control why or when others may use your number once you give it to someone. When a business or organization asks for your number, you can refuse to give it, but you may not get the service you requested. This is another time when you have to ask the “why, how, and what” questions about your Social Security number and decide if the answers provide you and your Social Security number the protection you expect. If not, you can decline to give your number, but the businesses and organizations can refuse to give you the service. Once again, the decision is yours.

For example, you buy an insurance policy and the company asks for your number. Now is the time to ask the questions. If it turns out that they need your number for their recordkeeping, you may ask if they have another way to identify you in their records, and refuse to give your Social Security

number. People don't usually ask for an alternative identification number, but many businesses and organizations can accommodate this request.

While you are responsible for giving out your number, we, too, are responsible for your property—your Social Security number. We take this responsibility very seriously. Sometimes we are required by law to give your information to another government agency, or your information is needed by Social Security or another government agency before you can get health or welfare services.

There may be times when we may not issue you a Social Security number as quickly as you want us to, but this is because we want to keep your number safe. For example, if you need a Social Security number for a child age 1 or older and the child never had a number, we must see the child's birth record. Because of the heightened awareness of identity theft, we will check with the office that issued the record before we assign a number. This may take several weeks. Birth records are public documents some people fraudulently use to establish new identities and get Social Security numbers. Since the child is not using the number, many years go by before the identity theft is discovered.

One more thing, you also can keep your Social Security number safe by not carrying your Social Security card in your wallet or purse.

Having a Social Security number is a big responsibility, and we share that responsibility with you. Keeping your number safe and secure takes work, and we are working with you so no one else can get or use your number without your permission. **SSA**

Form 1120/1120S IRS *e-file* – Corporate Return Project Update

The IRS *e-file* for Business Program for Form 1120/1120S, “U.S. Corporation Income Tax Return and U.S. Income Tax Return of an S Corporation”, remains on schedule to begin January 2004.



Tax professionals should talk to their software developers now to find out if they're planning to include the new 1120/1120S IRS *e-file* program in their 2004 software packages.

Software developers and transmitters can download the new Extensible Markup Language (XML) schemas from www.irs.gov. The schemas for the initial 53 forms and schedules for Form 1120/1120S are available now for downloading at <http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html>.

The XML schemas for the remaining 43 forms and schedules that will be implemented in July 2004 will be available on the IRS Web site in early 2003. Other news and information about the 1120/1120S *e-file* program will be posted on www.irs.gov in the near future.

The IRS has been working closely with software developers and tax return preparers to get their input on the design of the 1120/1120S *e-file* program. Issues such as conveying error conditions, consolidated returns, attachments to returns, transmissions, and XML have been resolved with the help of our external stakeholders.

If you'd like more information on the 1120/1120S IRS *e-file* program, you can send an e-mail to the project team at 1120@irs.gov. **IRS**



File Smart...File Electronic

Multiple Methods to e-file Your Employment Taxes

IRS e-file offers business taxpayers a variety of paperless methods for filing Employment Tax Returns and a new offer beginning in January 2003 will allow Authorized IRS e-file Providers [Electronic Return Originators (EROs)] to participate in the program. Form 940, "Employer's Federal Unemployment (FUTA) Tax Return" and Form 941, "Employer's Quarterly Federal Tax Return," may be filed electronically using an Authorized IRS e-file Provider, the Internet, a payroll service provider, or by telephone.

File Using an Authorized IRS e-file Provider (ERO)

Beginning in January 2003, Authorized IRS e-file Providers (EROs) can file Forms 940/941 in a single transmission and use the integrated File and Pay options. You can pay your tax

liability and file the tax return at the same time!

The ERO or client should register for a Personal Identification Number (PIN) through an approved software provider. The software will request information pertaining to your business client. This must be accomplished before filing your client's return. The IRS will then send the PIN to the business client. When the business client receives the PIN, they will be ready to file their Forms 940 and 941 electronically. You can find more information regarding participation by visiting www.irs.gov and click on the IRS e-file logo.

File by Internet


Business taxpayers that have a computer, modem, and Web-based Internet access can transmit Form 940 and 941 employment tax information through a third-party transmitter.

File Using a Payroll Service Provider (Reporting Agent)

Business taxpayers using a payroll service provider can electronically file Forms 940/941 if their service provider offers these services.

File by Phone (941TeleFile)

Eligible business taxpayers are invited to file electronically using a Touch-Tone telephone. A 941TeleFile package will be automatically mailed to eligible taxpayers each quarter.

Any way you choose to file electronically will result in faster, paperless processing with fewer errors. It's secure and convenient plus you receive an electronic acknowledgment within 48 hours. For more information, visit www.irs.gov and click on the IRS e-file logo. 

File Smart...File Electronic

EFTPS for Business & Individual Taxpayers

The Electronic Federal Tax Payment System (EFTPS) is the easiest, most convenient way for businesses to make tax payments by phone, using PC software, or over the Internet.

If you make 1040 estimated tax payments, you can enroll as an individual to make your quarterly payments using EFTPS.


Whether you're a business or an individual, with EFTPS you have the convenience of making your tax payments from home or office, 24 hours a day, 7 days a week.

EFTPS gives you choices of how you wish to make your tax payments. As an individual, you can use the automated voice response system (EFTPS-Phone), or the newest feature, EFTPS-OnLine. The Internet feature, EFTPS-OnLine, is the latest addition to the Electronic Federal Tax Payment System, which was originally introduced in 1996. EFTPS-OnLine provides new features including an instant, printable

EFT Acknowledgement Number for documenting every online transaction. You can also access your tax payment history for up to 120 days.

It's simple and easy to enroll and make your federal tax payments on time using EFTPS.

In fact, you can even schedule your payments in advance (365 days in advance for individuals and 120 days in advance for businesses), or you can choose to make payments weekly, monthly, even daily. EFTPS is also useful once you have an approved Installment Agreement. If you should need to change any scheduled payments, you can any time up to two business days in advance of the settlement date.

To enroll, visit www.eftps.gov or call 800-945-8400 or 800-555-4477. For additional information on EFTPS as well as other IRS e-file for Business filing and payment options, visit the IRS Web site at www.irs.gov and click on IRS e-file. 

EFTPSSM
Electronic Federal Tax Payment System

Social Security Announces Changes for 2003

The Social Security wage base for 2003 is \$87,000, up from \$84,900 in 2002. Beginning January 1, 2003, employers should withhold Social Security taxes (6.2 percent) from employees' wages up to \$87,000 and withhold the Medicare tax (1.45 percent) on all wages.

Employers must match the tax payments withheld from employees' wages. Employees earn one Social Security credit for each \$890 in earnings, up to a maximum of four credits for the year. In 2003, full retirement age is 65 and 2 months*. If employees reach full retirement age or older and choose not to receive Social Security benefits, it could mean a higher benefit for these employees later in life and increase the future benefit amounts their families and survivors could receive. But, when employees reach full retirement age, they can work and receive Social Security retirement benefits. If your employees are less than full

retirement age, they can earn more in 2003 without their benefits being reduced—

- Social Security beneficiaries who haven't reached full retirement age can earn \$11,520 before their benefits are reduced. For every \$2 a person not yet age 65 and 2 months earns over \$11,520, \$1 is withheld from benefits.
- In the year employees reach full retirement age, \$1 in benefits is deducted for each \$3 they earn above \$30,720 until the month the employees reach full retirement age.
- Benefits are not reduced when employees are full retirement age or older, no matter how much they earn.

Employees receiving Social Security disability benefits must report all wages, no matter how little they earn.

**The full retirement age is increasing in gradual steps until it reaches age 67. This change begins in 2003, and it affects people born in 1938 or later.* SSA

Subchapter S Corporations and Employment Taxes: A Reminder About Reasonable Compensation Rules

On February 12, 2001, IRS issued a consumer alert regarding schemes in which employers seek to avoid withholding federal income tax and employment taxes from wages paid to their employees. Joe Kehoe, Commissioner of the IRS Small Business and Self-Employed Division, stated, "The law is crystal clear that income and employment taxes must be paid. Evading employment taxes can have serious consequences. Employers may be subject to criminal and civil sanctions for willfully failing to pay employment taxes."

One tactic appearing to grow in use to avoid payment of employment taxes involves owners/shareholders of Subchapter S Corporations who reduce or eliminate their salaries and replace the amounts with dividends since distributions of profit are not subject to employment taxes.

Practitioners and Subchapter S shareholders need to be aware that Revenue Ruling

74-44 states that the IRS will re-characterize small business corporation dividends paid to shareholders as salary when such dividends were paid to the shareholders in lieu of reasonable compensation for services.

The courts have backed up the IRS determination and ruled that dividends can be re-characterized, regardless of the stated intention of the S corporation, if the shareholders have performed services. Corporations MUST consider the reasonable compensation to which the shareholders are entitled.

You may ask, "How much is reasonable compensation?" The courts have considered such factors as the nature and scope of the shareholder's work, the corporation's compensation policy for all employees, and the prevailing rate of compensation for comparable positions in comparable companies.

For more information please go to the IRS Web site at www.irs.gov and use the search terms "paying yourself." IRS

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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Your Federal Government Online

FirstGov.gov is the U.S. Government's official Internet Web portal. It connects you to over 22,000 federal and state government Web sites. You have at your fingertips access to the wealth of information and services that are online as




well as being able to transact business directly with your government.

You don't need to know what department or agency is responsible since FirstGov is organized around the most common areas that you come to government for. FirstGov makes it easy with three customer gateways: for Citizens; for Businesses; for Government.

So visit *FirstGov.gov*, your first click for government transactions, information, and services. FirstGov can also be reached at 800-FED-INFO (800-333-4636). 

News About Receiving Your Package 941

A new service for all taxpayers who receive Package 941 by mail and would not like to receive the paper forms will be available in January 2005. Details will be announced in future editions of this publication. 

NOTE FROM THE EDITOR

Your feedback can identify the type of information you like and need in this publication. Send your comments to the editor via e-mail at *SSA.IRS.REPORTER@irs.gov, by phone to 303-446-1664, or by fax at 303-446-1764.

The *SSA/IRS Reporter* is available online at www.irs.gov or www.ssa.gov. Do a search for the *SSA/IRS Reporter*.

Beginning with the spring edition 2003, electronic filers of Form 941, "Employers Federal Quarterly Tax Return," will NOT receive Package 941 in the mail. They will receive a postal card telling them where to obtain tax forms, if they are needed, and where online they may view the *SSA/IRS Reporter*.

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

Internal Revenue Service

EFTPS Assistance

800-945-8400 or 800-555-4477

Employee Plans Taxpayer Assistance Telephone Service

877-829-5500 (toll free)

Employer Identification Number (EIN) Request Number

866-816-2065 (toll free)

Form SS-4 may be faxed to Brookhaven, NY at 631-447-8960, Cincinnati, Ohio at 859-669-5760, or Philadelphia, PA at 215-516-3990.

Form 941 and Form 940 Filing On-Line Filing Program / Austin Submission Center

512-460-8900 (not toll-free)

Forms (IRS)

Forms may be ordered at 800-829-3676.

Forms and help information is also available on the IRS Digital Daily Web Site at www.irs.gov and the Social Security Web Site at www.ssa.gov/employer

General IRS Tax Law Questions and Account Information

800-829-1040

Information Reporting Program Customer Service Section

866-455-7438 (toll free), or 304-263-8700 (non-toll free), Monday through 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.

Information Reporting Program Web Page

www.irs.gov/smallbiz

Scroll down to "Quick Links" and click on "Information Returns Reporting Program" in the right column.

IRS Tax Fax

703-368-9694 (non-toll free)

This service offers faxed topical tax information.

Social Security Tax Questions

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

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.

General SSA Benefit Questions

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