

**Internal Revenue Service
Tax Exempt and Government Entities
Federal, State, and Local Governments
Fact Sheet**

The office of Federal, State and Local Governments (FSLG) is new within the Internal Revenue Service. We are under Tax Exempt And Government Entities Operating Division. Our mission is to provide government entities top quality customer service by helping them understand and comply with their tax responsibilities with integrity and fairness to all. We assist our customers to understand and comply with federal tax related statutes as taxpaying entities.

We are specifically responsible for the following:

- ❑ Provide a clear point of contact for taxation issues.
- ❑ Develop and deliver tailored communication and education programs.
- ❑ Facilitate employment tax deposits and filing of returns.
- ❑ Ensure consistency and fairness in application of law.
- ❑ Provide easily accessible and equitable voluntary compliance programs.

Midwest Group Coverage and Staffing:

Kansas, Minnesota, Missouri, Nebraska, North Dakota, and South Dakota

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Topics in which our office can offer education and clarification:

- [] Section 218 coverage issues: voluntary agreements for social security coverage between Department of Health and Human Services (including the Social Security Administration) and state and local governments.
- [] Worker classification and independent contractor issues: how to determine when an individual is to be classified as an employee of the governmental entity and when an individual is properly identified as an independent contractor.
- [] Form 1099 compliance and backup withholding issues when dealing with an independent contractor.
- [] Fringe benefits for your employees (which fringe benefits are taxable, which fringe benefits are nontaxable, what type of taxes are due on various fringe benefits).
- [] Cafeteria plans and flexible spending accounts.
- [] Resident alien or nonresident alien employment tax issues.
- [] Treatment of elected officials and board members as employees or independent contractors.
- [] Special rules concerning firefighters and emergency services with respect to FICA and Medicare coverage.
- [] Medical residents and how treated for social security purposes.
- [] Form 5500 issues regarding annual return/report of employee benefit plan
- [] Form 945 issues, annual return of withheld federal tax used to report income tax withholding from non-payroll distributions.
- [] Compliance issues regarding W-2, W-3, and W-4s (wage and tax statements, transmittal of wage and tax statements, and employer's withholding allowance certificates)
- [] Miscellaneous compliance issues (based on the specialized needs of our customers)