

## Social Security Administration

## Internal Revenue Service

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Department of the Treasury  
Internal Revenue Service

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# Reporter

Fall 2005

A Newsletter  
for Employers

## Verify Social Security Numbers Online

The Social Security Number Verification Service (SSNVS) allows employers to use the Internet to match their record of employee names and Social Security numbers with Social Security records before preparing and submitting Forms W-2. Making sure names and Social Security numbers on the W-2 match our records is important because unmatched records can result in additional processing costs for you and uncredited earnings for your employees. Uncredited earnings can affect future eligibility to (and amounts paid under) Social Security's retirement, disability and survivors program.

### When you can use SSNVS

Employers can verify the names and Social Security numbers of employees only after they are hired. It cannot be used as part of the pre-hiring process.

### How to register to use SSNVS

1. Employers must register for a PIN and password at Business Services Online at <http://www.socialsecurity.gov/bsowelcome.htm>.
2. Social Security will send an activation code in the mail.
3. Use the activation code, pin and password at the Business Services Online site to begin using SSNVS.

**Note:** For more detailed instructions on registering and/or using SSNVS, get a copy of the SSNVS handbook at <http://www.socialsecurity.gov/employer/ssnv.htm>.

### How to use SSNVS

1. Go to the Business Services Online Web site and log in.
2. Choose Social Security Number Verification Service. *continued on page 2*

## New Form 941 Working Well

The first 2005 versions of the revamped Form 941 have been filed and processed. Overall, the new form has launched smoothly. IRS appreciates the time it took taxpayers, practitioners and software developers to learn about the new 941.

Based on these early filings, IRS Campuses furnished the following preparation tips for the new 941:

- Be sure to enter amounts for Social Security wages, tips and Medicare wages on Line 5, in Column 1;
- Use caution before making entries on Lines 7f or 7g; these lines are not normally used unless an IRS employee directs an employer to enter special information;
- Enter the "Total taxes after adjustments" figure on Line 8, not line 7h;
- If submitting a non-taxable return, send in both pages of the 941; sending in just one page will result in the document being rejected as an incomplete return; and
- Don't forget to sign Form 941 in Part 5!

*continued on page 2*

**File Just One, Consider It Done!**

## IRS Simplifying Employment Tax Filing in 2006 for Small Employers

**T**he IRS has worked to simplify forms and filing requirements in recent years, saving taxpayers time and frustration in preparing tax returns.

In its continuing drive to make it easier and less time-consuming for the small employers taxpayer to file Employment Taxes (ET), the IRS will introduce in early 2006 the new Form 944, *Employers' Annual Federal Tax Return*, which replaces the Quarterly Form 941 filing requirement for *certain* eligible small employers.

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.

The purpose of new Form 944 is to reduce burden on the smallest of small business taxpayers 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.

A small employer will file the annual Form 944, *Employer's Annual Federal Tax Return*, to report wages paid, tips employees have reported to the employer, Federal income tax withheld, social security and Medicare taxes withheld, the employer's share of social security and Medicare taxes, and advance earned income credit payments.

This program is targeted for taxpayers who owe \$1,000 or less in total employment tax per year. The first returns will be due January 31, 2007.

IRS research has identified that approximately 1 million small employers of the approximately 6 million total Form 941 filers (17%) will be eligible to file Form 944, at the proposed \$1,000 tax liability threshold.

By filing a single return rather than four per year and paying with their return, most eligible small employers will save millions of hours in form preparation time alone, time that they will be able to devote to running their businesses. The amount of tax due will not change, only number of forms that must be filed and, in most cases, the timing of the payments.

The IRS believes that filing and paying employment taxes should be as easy as possible. By simplifying the process of employment tax filing, more small employers will have the opportunity to more easily comply with the law.

Drafts of the new form and instructions will be made available in the near future at <http://www.irs.gov>. Interested parties can submit their comments on the new form and instructions to e-mail address [Form944Program@irs.gov](mailto:Form944Program@irs.gov). 

## Verify Social Security Numbers continued from page 1

3. You have two options:

- Direct keying of up to 10 names/Social Security numbers onto SSA's Web site with immediate results; and
- Upload a file with up to 250,000 names/Social Security numbers with next business day results

4. You will receive a response of all names/Social Security numbers that do not match Social Security's records.

**Restrictions on using SSNVS**

- Do not use SSNVS before hiring an employee.
  - You may not verify someone's name and Social Security number until after you have offered him or her a job.
  - Social Security will review usage of SSNVS to ensure that employers are using it for the proper purposes.
- Do not use SSNVS to take punitive action against an employee whose name and Social Security number do not match Social Security's records.
  - A mismatch does not imply that the employer or the employee intentionally provided incorrect information.
  - A mismatch does not make any statement about an employee's immigration status and is not a basis, in and of itself, for taking any adverse action against an employee. Doing so could subject you to anti-discrimination or labor law sanctions.


**What to do if a name and Social Security number do not match**

- Make sure you did not make a typographical error.
- You may ask to see the employee's Social Security card to ensure you have the correct information.
- If you can't resolve the error, then ask your employee to contact the local Social Security office.
- You should have a consistent company policy and treat all employees the same.

**Can third parties use SSNVS?**


If you are a tax preparer, accountant, payroll agent, payroll service or you process Form W-2 on another company's Employer Identification Number (EIN), you can verify names and Social Security numbers on behalf of your clients, but only for wage reporting purposes. You only need one PIN (even if you represent more than one company).

**If you need further help**

Visit our Web site at <http://www.socialsecurity.gov/employer/ssnv.htm> for further information or call the Employer Reporting Service Center at 800-772-6270. 

## New Form 941 continued from page 1

Some taxpayers and practitioners raised concerns about what happened if an earlier version of Form 941 was submitted in error for a 2005 quarter. IRS has not rejected any valid Forms 941 submitted using the old form. These are converted to the new format and processed.

Copies of Form 941, *Employer's Quarterly Federal Tax Return*, and Instructions are available on <http://www.irs.gov>. Can't find the answer to a question about preparing the new 941? Call the Business and Specialty Tax Line at 800-829-4933 for assistance. 

## IRS to Accept Facsimile Signatures on Employment Tax Returns

The Internal Revenue Service has issued new rules allowing corporate officers or duly authorized agents to sign employment tax forms by facsimile, including alternative signature methods such as computer software programs or mechanical devices.

The rules, outlined in Revenue Procedure 2005-39 (<http://www.irs.gov/pub/irs-irbs/irb05-28.pdf>), will reduce burden on business taxpayers by simplifying employment tax filing and lowering the number of returns rejected by the IRS because of signature issues.

Rev. Proc. 2005-39 applies to the following forms:


- Any form in the 940 series, including Form 940, *Employer's Annual Federal Unemployment Tax Return*

(*FUTA*); Form 941, *Employer's Quarterly Federal Tax Return*; Form 943, *Employers Annual Federal Tax Return for Agricultural Employees*; and Form 945, *Annual Return of Withholding Federal Income Tax*;

■ Form 1042, *Annual Withholding Tax Return for U.S. Source Income of Foreign Persons*;

■ Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*;

■ Form CT-1, *Employer's Annual Railroad Retirement Tax Return*; and

■ Any variant of these forms, such as Form 941c, *Statement to Correct Information*; Form 941-SS, *Employer's Quarterly Federal Tax Return*. 

## It's Never Too Early to Plan for Year-End

Early autumn is the perfect time to begin preparing your year-end process, according to the American Payroll Association (APA), which offers the following time-proven first steps from its class, *Preparing for Year-End*:

■ Develop a committee, including representatives from any departments in your organization that play a role in year-end, such as payroll, tax, accounting, accounts payable, human resources, benefits, information systems, and the mail room.

■ Discuss the successes and shortcomings of last year's process.

■ Create a calendar of payroll runs, adjustment runs, and tax deposits, considering holidays observed by your company, your bank, and your service providers.

■ Inquire about any payments or benefits that other departments may be providing that would be considered taxable wages. See the Winter 2004 edition of the *SSA/IRS Reporter* for an article on this topic.

■ Establish a checklist of year-end tasks, including due dates and responsible parties.

■ Determine how you will provide your Forms W-2 this year to your employees and to the Social Security Administration – on paper or electronically? Check out the electronic options at [www.socialsecurity.gov/bsa](http://www.socialsecurity.gov/bsa). Now is the time to discuss this with your software vendors, service providers, and/or forms suppliers.

■ Ask your employees to review their pay stubs for the accuracy of the name, address, social security number, and any other

information pertinent to year-end, such as which state tax is being withheld.

■ Consider using SSA's Social Security Number Verification Service to verify your employees' names and social security numbers and to avoid error notices (see [www.socialsecurity.gov/employer/ssnv.htm](http://www.socialsecurity.gov/employer/ssnv.htm)).

■ By December 1, remind your employees to review their W-4 status and to file a new W-4 if their filing status or number of withholding allowances will change in the coming year. You may also want to direct them to the "Withholding Calculator" in the "Individuals" section of the IRS Web site.

■ Remind employees that those who wish to continue claiming exemption from withholding must submit a new W-4 by Feb. 15, 2006; and those who wish to continue receiving Advance Earned Income Credit payments must submit a new W-5 by Dec. 31, 2005.

■ Reconcile the following three items:

- the total of the amounts from the first three Forms 941 for 2005,
- the third quarter year-to-date figures on your payroll journal, and
- a W-2 audit report as of September 30 (if your system allows it).

■ Look for more tips from APA in the next issue of the *SSA/IRS Reporter*!

The APA is proud to be an integral partner with the Internal Revenue Service and the Social Security Administration. By working closely with IRS and SSA, APA prepares its classes and publications with the most accurate and

SSA/IRS

# Reporter

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Small Business/Self-Employed  
Communications  
600 17th Street, MS:6400 DEN  
Denver, CO 80202-2490

e-mail (NOT for change of address):  
SSA.IRS.REPORTER@irs.gov

Fax: 303-446-1764

## 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,  
Ogden, UT 84201

Outside U.S.:  
Philadelphia IRS Center,  
Philadelphia, PA 19255.

## About Reprinting Articles

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up-to-date information to educate employers. IRS and SSA experts speak at many APA conferences and one-day seminars, including *Preparing for Year-End*. As a member of IRS' Advisory Council and IRS' Electronic Tax Administration Advisory Committee, APA provides input toward improving the nation's wage and tax reporting process. The APA Web site is located at [www.americanpayroll.org](http://www.americanpayroll.org). 

## Social Security Announces New E-Filing Changes

**S**ocial Security has incorporated two changes into its Magnetic Media Reporting and Electronic Filing (MMREF) publication. Magnetic tapes and cartridges will be eliminated beginning with the tax year (TY) 2005 W-2 reports (due to Social Security in calendar year 2006). Also, diskettes will be eliminated beginning with the TY 2006 W-2 reports (due to Social Security in calendar year 2007).

Instead, wage reports must be filed electronically via Social Security's Business Services Online (BSO). BSO is a suite of Internet services for companies conducting business with Social Security. The MMREF publication and additional information on wage report filing can be obtained by accessing Social Security's employer reporting Web site at <http://www.socialsecurity.gov/employer> or by calling 800-772-6270.

Social Security receives more than 230 million Forms W-2 a year. Sixty-five percent of them are now transmitted electronically. Find out why so many businesses choose e-filing. Visit <http://www.ssa.gov/bsowelcome.htm> today. You'll be glad you did. **SSA**

## IRS Expands Credit Card Tax Payment Program

**B**eginning January 1, 2006, businesses filing Form 940, *Employer's Federal Unemployment (FUTA) Tax Return* and Form 941, *Employer's Quarterly Federal Tax Return* with a balance due can pay the amount owed on the return by credit card over the phone or Internet. A credit card payment can be made for the balance on the current return that is due. Additionally, Form 941 filers can make credit card payments for up to three prior quarters. For example, in January 2006, Form 941 balance due payments will be accepted for Tax Year 2005, first, second, third or fourth quarter. These payments can be made through either of two authorized third-party service providers who will obtain credit authorization during the transaction and provide a confirmation number as proof of payment. The service providers charge a convenience fee based on the amount of the payment. Payments are processed through secure, commercial credit card networks and can be made 24 hours a day, seven days a week. Payments are effective on the date the charge is authorized.

**Note: Federal Tax Deposits (FTDs) cannot be paid by credit card.** Businesses can use the Electronic Federal Tax Payment System (EFTPS) to make all tax deposits electronically. Visit <http://www.irs.gov> (keyword: e-pay) for details on electronic payment options including a list of service providers and applicable convenience fees. **IRS**

## New EFTPS Batch Provider Software in Development

**T**he Electronic Federal Tax Payment System (EFTPS) will be launching a new version of the popular free software used by tax professionals for making multiple tax payments at one time. The new software is scheduled to be available by the end of 2005.

Highlights of the new software include:

- Ability to download software at <http://www.eftps.gov> or request a CD-ROM
- Tax professionals can register as a Batch Provider through the software
- Send up to 1,000 enrollments and 5,000 payments in one transmission
- Receive e-mail notification regarding enrollments, payments and upgrades
- Send clients a Taxpayer Inquiry PIN so they can look at their accounts online
- Make individual debits to Master Account or clients' accounts, or Bulk Payments from a Master Account
- Synchronize enrollments and payment history between the software and the EFTPS database in real-time
- Import/export enrollments and payments
- Create customized reports



If you are a tax professional, watch your mail or check online at <http://www.eftps.gov> for news about the launch of the new software.

If you are a taxpayer who works with a tax professional for making federal tax payments, let them know new, free software will be available later this year. **IRS**

### Need to Make Your Form 941 Deposits (FTDs) By Phone?

Even though you cannot file your 941 using TeleFile anymore, you can make your federal tax deposit (941 FTD payment) by phone using EFTPS—Electronic Federal Tax Payment System.

Once you enroll in EFTPS, you can make your payments securely by phone (or online) 24 hours a day, 7 days a week. The phone and online systems guide you through making a payment by requesting each piece of information required, i.e., tax type, tax period, settlement date, amount, etc. You receive an immediate acknowledgement number that is your receipt for the payment instructions, and you have access to 16 months of EFTPS payment history online or by calling EFTPS Customer Service—also available 24/7.

To enroll in EFTPS, visit <http://www.eftps.gov>, or call 800-555-4477 for an enrollment form. **IRS**

## IRS Corporate e-file Updates (new requirements)


# Reminder on New e-file Requirements for Large Corporations starting in 2006

Corporations with gross assets of \$50 million or more, and which also file at least 250 returns a year, are required to electronically file their returns starting in 2006 (for 2005 returns) under new Treasury Regulations. After the first effective year, the requirement will affect corporations with more than \$10 million in gross assets. For more information visit the [irs.gov](http://www.irs.gov/efile/article/0,,id=103789,00.html) Web site at <http://www.irs.gov/efile/article/0,,id=103789,00.html>.

The IRS's Large and Midsize Business (LMSB) Operating Division and the Electronic Tax Administration (ETA) continue to meet with the various stakeholder groups (TEI, AICPA, ACT, and Software Developers) to understand and develop solutions for the issues that have been identified as a result of the new e-file mandate regulation. We are making progress on hardship waiver criteria and will have recommendations and guidance

on any automatic criteria by the end of November 2005.

Corporate e-file will also add the Fed/State program using the Web Services, Application-to-Application feature. Contact your software company for more information on these new items.

If you would like more information on 1120/1120S e-file, you may contact the project directly via e-mail at [1120@irs.gov](mailto:1120@irs.gov). 

### TEST YOUR KNOWLEDGE

## Record of Federal Liability

**Situation:** Continuing staff expansion presented new challenges for Apricot Engineering. In prior years, Apricot was on a monthly deposit schedule for federal employment taxes (i.e. taxes accumulated during a calendar month were deposited by the 15th day of the following month). This year, having exceeded the \$50,000 threshold during the lookback period, the company was a semiweekly schedule depositor. Apricot's payroll manager, fortunately, had a good understanding of the semiweekly rules and the transition to the new deposit procedures had gone smoothly.

Now the time had come to prepare the Form 941, *Employer's Quarterly Federal Tax Return*. As a

semiweekly depositor, Apricot had the additional requirement of including Schedule B, *Report of Tax Liability for Semiweekly Schedule Depositors* (monthly schedule depositors, unless subject to the \$100,000 Next-Day Deposit Rule described in section 11 of Publication 15, *Circular E, Employer's Tax Guide*, generally provide a summary of monthly liability on the quarterly return instead completing this attachment). Schedule B is also not required if there is less than a \$2,500 liability (after subtracting any advance earned income credit (EIC) payments) during a quarter and the employer pays in full with a timely filed return.

The task of preparing Schedule B was assigned to Patrick, one of Apricot Engineering's payroll associates. Employees were paid every two weeks, so there were a number of transactions to consider. Patrick diligently transcribed the tax deposits onto Schedule B; subtotaled them by month; entered the quarterly total; and then turned the form over to the payroll manager for review.

The feedback on these efforts caused Patrick some surprise. According to the manager, although the listing of deposits was accurate and matched the banking records, it would likely result in correspondence from the IRS processing center and even perhaps in having a penalty asserted.

**Question:** What was the problem that the payroll manager noticed with the Schedule B?

**Answer:** Patrick unfortunately made the error of listing the deposits made during the quarter instead of providing a record of the employment tax liability arising from wage payments. The tax liability to enter for each payday includes: (1) the income tax withheld from employee paychecks; plus (2) both the employer and employee share of social security and Medicare taxes; less (3) any advance EIC payments made.

Schedule B is used to determine if timely deposits of employment taxes were made by semiweekly schedule employers (including monthly depositors that became "semi-weekly" by having an accumulated tax

liability—reduced by any advance EIC payments—of \$100,000 or more on any day). If incomplete or missing, the IRS may not be able to process the return and could need to contact the filer for additional information. And, since the IRS can't tell if your deposits were timely, because they don't know the actual dates of your tax liabilities, it may also assess the "averaged" failure to deposit penalty. This penalty is computed by comparing the deposits and payments to an equal allocation of the total tax liability over the period. Employers using *Form 941-SS* or *Form 941-PR* (applicable to certain U.S. possessions) should see the instructions to these forms for rules similar to the above.

#### Resources for Additional Information:

*Notice 931, Deposit Requirements for Employment Taxes*  
(<http://www.irs.gov/pub/irs-pdf/n931.pdf>)

*Publication 15, (Circular E), Employer's Tax Guide—Section 11*  
(<http://www.irs.gov/pub/irs-pdf/p15.pdf>)

*Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors Form:*  
(<http://www.irs.gov/pub/irs-pdf/f941sb.pdf>)  
*Schedule B (Form 941) Instructions:*  
(<http://www.irs.gov/pub/irs-pdf/i941sb.pdf>)

## Helping Businesses Welcome Customers with Disabilities

**M**ore than 50 million Americans with disabilities make up a huge market for businesses of all types and sizes. To help businesses welcome customers with disabilities, the Department of Justice created the ADA Business Connection. The newest feature of this multifaceted project is a ten-lesson online course called "Reaching Out to Customers with Disabilities," located on the Department's Americans with Disabilities (ADA) Web site, <http://www.ada.gov>.

The IRS offers two tax incentives to help businesses offset costs of ADA compliance: a small business tax credit of up to \$5,000, Form 8826, *Disabled Access*

*Credit*, and a business expense deduction of up to \$15,000 for businesses of any size, Publication 535, *Business Expenses*. These tax incentives may be used every year expenses are incurred.

Learn about the ADA, get answers to your questions, or order publications by contacting the Department's ADA Information Line at:

800-514-0301 (voice)

800-514-0383 (TTY)

or by visiting the ADA Business Connection at <http://www.ada.gov>. 

## Form 990 e-file

### New e-file Requirements 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, the regulations require organizations with total assets of \$100 million or more to file Form 990, *Return of Organization Exempt from Income Tax*, electronically.

The electronic filing requirements apply only to entities that file at least 250 returns, including income tax, excise tax, employment tax, and information returns, during a calendar year. *Example:* If an organization has 245 employees, it must file Form 990 electronically, because each Form W-2 and quarterly Form 941 is considered a separate return; therefore, the organization files a total of 250 returns (245 W-2's, four 941's, and one 990).

Beginning in 2007, private foundations and charitable trusts will be required to file Form 990-PF, *Return of Private Foundation*, electronically regardless of their asset size, if they file at least 250 returns.

#### Fed/State e-file

IRS plans to offer Federal/State e-filing for charities and non-profits beginning in 2006. Over 25 states have partnered with IRS in the development of requirements. Participating states will begin testing in October 2005. Additional information about the Fed/State option will be posted on the IRS Web site at <http://www.IRS.gov/efile> as it becomes available. 

### 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-Service 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>

**IRS Tax Fax**  
703-368-9694 (non-toll free)  
This service offers faxed topical tax information.

**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.