

## Social Security Administration

### Internal Revenue Service

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Internal Revenue Service

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# Reporter

Winter 2005

A Newsletter  
for Employers

## Social Security Announces Wage Base Increase for 2006

Social Security has announced the increase for 2006 in the maximum amount of earnings subject to the Social Security tax. The Social Security wage base will be \$94,200, up from \$90,000 in 2005. Beginning January 1, 2006, employers should withhold Social Security taxes (6.2 percent) from employees' wages up to \$94,200 and withhold the Medicare tax (1.45 percent) on all wages. Employers must match the tax payments withheld from employees' wages.

In 2006, employees will earn one Social Security credit for each \$970 in earnings, up to a maximum of four credits for the year. And the full retirement age for people born in 1941 is now 65 years and 8 months. However, when employees reach full retirement age, they can work and receive unreduced Social Security retirement benefits. Social Security also announced that benefit amounts will increase in 2006 by 4.1 percent.

If your employees are less than full retirement age when they begin to receive benefits, they can earn more in 2006 without their benefits being reduced. These provisions are:

1. Social Security beneficiaries who haven't reached full retirement age can earn \$12,480 before their benefits are reduced. For every \$2 a person earns over \$12,480 before the year of his or her full retirement age, \$1 is withheld from benefits.
2. In the year employees reach full retirement age, \$1 in benefits is deducted for each \$3 they earn above \$33,240 until the month the employees reach full retirement age.
3. 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.

For more information on wage base and benefit increases, see the Social Security press release at <http://www.socialsecurity.gov>. 

## IRS Corporate e-file Updates

Corporate IRS e-file on the new Modernized e-File (MeF) system has had a very successful filing season. Over 245,000 corporate returns and extensions have been electronically filed with a 13 percent less error rate than filing corporate returns by paper.

Changes are in store starting in 2006 (for Tax Years ending on or after December 31, 2005) for certain corporations.

Corporations with gross assets of \$50 million or more, 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 \$10 million or more in gross assets.

Detailed information for corporate taxpayers has been provided on <http://www.irs.gov> to assist corporations with these new electronic filing requirements. Taxpayers can access the e-file information developed for corporations required to e-file with just 2 clicks from the IRS.gov home page.

Corporate taxpayers can also access several new documents on IRS.gov designed to facilitate their transition from paper to e-file. *IRS e-file for Large Taxpayers Filing Their*

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## Social Security Unveils 2005 Enhancements for Electronic Services

**S**ocial Security has enhanced its online registration and electronic wage reporting services for the upcoming tax filing season. These new and enhanced services will be available December 19, 2005 via the Business Services Online (BSO) web page, Social Security's secure, interactive suite of Internet services for the business community. The Web page can be found at <http://www.socialsecurity.gov/bsowelcome.htm>.

The new online registration enhancements for the 2005 tax year will make it easier for household employers to register online. Also, new wage reporting enhancements will mean that:

- You can now save Forms W-2c once they are created and will no longer be required to create and submit Forms W-2c within the same session;
- You can now save up to 50 unsubmitted W-3 and W-3c reports, including up to 20 W-2s per W-3 report and up to 5 W-2cs per W-3c report;
- The Social Security Number Verification Service will allow employers to verify the accuracy of Social Security numbers reported by their employees; and
- Social Security's Employer Reporting Specialists can view the same submission status information as employers, allowing them to provide better customer service.

Also, here are some year-end reminders for employers:

- Make sure your electronic or magnetic media submission contains a valid PIN in positions 12-19 of the RA, submitter record. If you do not have a PIN, you can obtain one by going to <http://www.socialsecurity.gov/bsowelcome.htm> and selecting Registration. You will receive a PIN immediately upon successful completion of the registration process.
- Make sure you have your BSO PIN and Password. If you have forgotten your password, go to <http://www.socialsecurity.gov/bsowelcome.htm>, select Login, and then select the "I forgot my

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## IRS Corporate e-file Updates continued from page 1

*Own Corporate Income Tax Returns* provides corporations that prepare their own return step-by-step instructions on how to e-file. It also provides information to help corporations understand and prepare for the impact of electronic filing, since this definition of return filers is new. It is designed to provide corporations with long-term e-file requirements and also the information necessary to complete the application to become an authorized e-file provider/Electronic Return Originator for their own return and to actually submit their own income tax return.


*Tax Year 2005 Directions for Corporations Required to e-file* provides optional directions that may be used by the effected corporations to assist in their transition to electronic filing.

IRS summarized all of the relevant information in a set of *Frequently Asked Questions for Large and Mid-Size Corporations*, which IRS

will continue to update as new information and scenarios are identified.

These documents can be found at <http://www.irs.gov/businesses/index.html> by clicking on the e-file for Large and Mid-Size Corporations link. The waiver notice, which was released on October 21, 2005, is now in the final stages of review and will be issued soon. It contains instructions for requesting a waiver including where the request should be filed.

Corporate e-file will also allow the taxpayer to submit their state return through the Fed/State program using the Web Services Application to Application functionality. 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 by e-mail at [1120@irs.gov](mailto:1120@irs.gov). 

## Form 990 e-file for Charities and Non-Profits

### New e-file Requirements for Large Tax-Exempt Organizations


New IRS regulations require exempt organizations with total assets of \$100 million or more, who file at least 250 returns (including income tax, excise tax, employment tax, and information returns), to file Form 990 electronically for tax year 2005 returns due in 2006. *Example of the 250 return rule:* 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, the electronic filing requirement will be expanded to include tax year 2006 returns of exempt organizations with \$10 million or more in total assets; and private foundations 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 electronic filings for charities and non-profits beginning in 2006. Over 25 states have partnered with IRS in the development of requirements for a single point electronic filing system where non-profits will be able to file:

- a Federal return;
- a Federal return and one or more related state returns;
- a Federal return and one or more state registration forms;
- or one State return.

Testing by participating states began in the fall of 2005. Look for more information about the Fed/State option on the IRS Web site at <http://www.irs.gov/efile>. 

# Important News About Electronic Payments



## Record Year for EFTPS

The popular Electronic Federal Tax Payment System (EFTPS) has set a record for new enrollments in fiscal year 2005: more than 1,000,000 taxpayers enrolled to make their federal tax payments online, by phone, or through their tax professional. EFTPS is a secure, easy, and convenient way to pay all your federal taxes. When you use EFTPS, you can make sure payments arrive safely and on time because the payments are made electronically at your direction. To enroll, visit <http://www.eftps.gov>.

## State Pilot in Development

EFTPS is currently working with the state of Illinois to develop a pilot program that will allow Illinois businesses to pay their state withholding and federal tax payments through EFTPS. Phase I of the pilot, tentatively scheduled to be available in 2006, will enable Illinois businesses to use EFTPS

online to make their payments. Long-term, EFTPS envisions this option to be available for any state wanting to participate. Watch the *SSA/IRS Reporter* for updates.

## New Batch Provider Software in Development

EFTPS will soon launch a new version of the popular free Batch Provider software used by tax professionals for making multiple tax payments in one transaction. The new software offers many enhancements:

- 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 account history online.

If you are a taxpayer who works with a tax professional for making federal tax payments, let them know the new, EFTPS

Batch Provider software will soon be available. And, if you're a tax professional, watch the *SSA/IRS Reporter* for updates, or visit <http://www.eftps.gov> to check for availability in early 2006.

## Keep Your Payments and Payment History Safe

EFTPS gives you an excellent way to make sure you still have your payment history available in the event of a disaster. As an EFTPS user, all you need is a phone or Internet connection to make your payments and retrieve your payment history immediately from anywhere. EFTPS keeps all your information secure, safe, and current. If you are concerned about losing payments or payment history, consider moving to the secure electronic way of making federal tax payments. Enroll in EFTPS at <http://www.eftps.gov>.

## Social Security Unveils 2005 Enhancements continued from page 2

password" link. You will be asked to enter your Name, Social Security Number, Date of Birth, and EIN. A replacement password will be sent to you by first class mail, usually within 2 weeks.

- SSA will not accept TY 2005 W-2 reports on magnetic tape or cartridge. Submitters who previously filed on tape or cartridge must submit their report electronically.

If you would like to view the e-filing screens before you actually use them, Social Security has an online tutorial available. Also, the BSO Handbook offers step-by-step instructions on how to access all of the electronic services. Both the tutorial and the handbook can be found at <http://www.socialsecurity.gov/bsowelcome.htm>. You also can call the Employer Reporting Service Center from Monday-Friday, 7 a.m. to 7 p.m. EST, at 800-772-6270, or e-mail Social Security at [employerinfo@ssa.gov](mailto:employerinfo@ssa.gov).

## W-2 e-filing Option for Small Businesses

Social Security has a free electronic filing solution for small businesses. It's called W-2 Online and it has many advantages:

- It's safe and secure;
- There are no paper forms to purchase;
- No software is needed;
- You get an extra 30 days to file (until the last day of March);

- You get an immediate receipt of filing, and more.

Find out why 97% of small businesses rate W-2 Online as convenient and very easy-to-use. Go to <http://www.socialsecurity.gov/bsowelcome.htm> and register today.

### What Employers Are Saying About W-2 Online

“I filed my W-2 Online last year and couldn't believe how easy it was (of course, I only had to do two, but still!!!). I was really surprised with the ease in which I accomplished the task. Great job.”  
Olympic Aero Services

“I enjoy doing this process (W-2s) electronically instead of manually and definitely will continue to use the online system.”  
L.S., State Bank of Richmond

“I'm a CPA who does maybe 12-15 employers W-2's for them (mostly small businesses). Loved doing the W-2/3 on line. Saved a lot of time and expense.”  
B.B., CPA, Atlanta, GA

“Thanks so much for your excellent work on the W-2/W-3 wage reporting website. I appreciate the system tremendously and hope it continues to expand.”  
D.S., DCTSI

“The W2/W3 website is a GRANDSLAM!”  
K.B., CPA

## Reminders for a Successful Year-End

**Y**ear-end is upon us! The American Payroll Association (APA) offers more tried-and-true tips to help ease your year-end processing, following up on their article in the Fall 2005 *SSA/IRS Reporter*.

### December

- 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.
- 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.
- Collect benefit and payroll adjustment information and post to employees' payroll, including relocation, educational assistance, group-term life insurance, third-party sick pay, company cars, manual checks, and void checks.
- Order or buy enough Forms W-2 for all the employees who have worked for you this year, as well as some excess to allow for any mistakes. Better yet, consider preparing, printing, and filing your W-2s online at <http://www.socialsecurity.gov/bsa>.

### December-January

- Obtain new forms, withholding tables, and publications. Review the new Social Security wage base (\$94,200), 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 2006 Form W-5.

### January

- Reconcile W-2 totals against the four Forms 941 for 2005.

- Run a report 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 Social Security wage base (\$90,000 for 2005), 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 offers any pre-tax deductions, prepare a notice for employees that explains 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 2005 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 16

- For any employee who claimed exemption from withholding last year, but has not submitted a 2006 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.

### 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.

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 includes the most accurate and up-to-date information

in its classes, publications, and audio seminars, such as the three in December specifically geared toward year-end. Archived versions are also available. The APA Web site is located at <http://www.americanpayroll.org>. 

### SSA/IRS

## Reporter

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

Comments may be sent to:  
John Berger, Editor

Send mail to (NOT for change of address):  
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

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## Verify Workers' Social Security Numbers Online

Employers can now use the Internet to verify that the payroll record of employee names and Social Security numbers matches Social Security's records. The new service, called *Social Security Number Verification Service (SSNVS)*, is available through Social Security's Business Services Online (BSO) website at <http://www.socialsecurity.gov/bsowelcome.htm>. The online service is available to all employers and third-party submitters for wage reporting (Form W-2) purposes.

Using SSNVS is faster and easier than submitting your requests on magnetic media or paper listings, or even using Social Security's telephone verification option. Plus, making sure your wage reports contain employee names and Social Security numbers that match Social Security's records will help ensure the successful processing of your annual wage reports and save you administrative processing costs. It also allows Social Security to properly credit your employees' earnings records, which determine their future Social Security benefit entitlement.

While the service is available to all employers and third-party submitters, it can only be used to verify current or former employees and only for wage reporting (Form W-2) purposes.

For more information, visit <http://www.socialsecurity.gov/employer/ssnv.htm> or call the Employer Reporting Service Center, at 800-772-6270, Monday- Friday, 7 a.m. to 7 p.m. ET. **SSA**

## Adhering to the New Hire Reporting Program has Benefits

### Employers, there are many reasons to report your new hires!

The federally mandated New Hire Reporting program is vital to the success of the child support enforcement program. Employers make a huge difference in ensuring that children receive the financial support they deserve by submitting new hire data to state agencies shortly after the date of hire. This information is stored on the State Directory of New Hires and then forwarded to a centralized repository, the National Directory of New Hires, which contains employment information (new hire reports, quarterly wage reports, and unemployment claimant data) for the entire nation. These data are matched daily against

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## W-2 Test Software Now Available (AccuWage and AccuW2c)

Free software to test the accuracy of your 2005 Magnetic Media Reporting and Electronic Filing (MMREF) formatted reports is now available. The AccuWage software tests your MMREF-1 files by checking for over 200 different errors before you send the report to Social Security for processing.

AccuWage is easy to use. Just go to <http://www.socialsecurity.gov/employer> and select *Wage Reporting Software*. Download and install the AccuWage software on your personal computer. Then type in the directory where you saved the W2REPORT file. AccuWage will read the file and inform you of any detected errors. (Note: If you downloaded AccuWage between August 1 and August 19, 2005, you will want to download and install the newer version that is now available, and re-test your files.)

AccuW2c 2005 is also available. AccuW2c allows you to check your MMREF-2 correction reports.

For more information about AccuWage software, the MMREF formats, or for answers to other questions about wage reporting, please call 800-772-6270 and ask for the Employer Services Liaison Officer serving your state, or visit <http://www.socialsecurity.gov/employer> and select Call the Experts. **SSA**

## IRS Electronic Payment Program Includes Options for Businesses of All Sizes

Electronic payment (e-pay) options are convenient, safe and secure, and give taxpayers assurance that payments are received on time. There's nothing to mail, taxpayers are provided confirmation of receipt, and electronic payments are easily traced.

Beginning January 1, 2006, businesses filing Form 940, *Employer's Federal Unemployment (FUTA) Tax Return* or Form 941, *Employer's Quarterly Federal Tax Return* with a balance due can pay the amount owed by credit card. This option is available to businesses of all sizes. See IRS Publication 15, Circular E, for information about federal tax deposit rules. Credit card payments can be made by phone or Internet. Service providers charge a fee for the service. *Note: Federal Tax Deposits (FTDs) cannot be paid by credit card.*

The credit card option is one of three ways for businesses to make balance due payments electronically. Taxpayers who e-file, through a tax professional or online, can file and pay the balance due at the same time by authorizing an electronic funds withdrawal from their bank account. This option integrates e-filing and e-paying and is available to businesses filing various employment, corporate, estate and trust, and exempt organization returns and forms.

Additionally, the Electronic Federal Tax Payment System (EFTPS) – the U.S. Department of Treasury's electronic payment system for making federal tax deposits – can also be used to pay the balance due on all returns and forms. EFTPS payments can be made by phone or Internet. Enrollment is required.


Visit <http://www.IRS.gov> (keyword: e-pay) for details on all electronic payment options. **IRS**

## Adhering to New Hire Reporting Program has Benefits continued from page 5

child support cases to locate missing parents, establish paternity, establish or modify child support orders, enforce support orders, and obtain health insurance coverage for children. States also use the information from employers to reduce overpayments for unemployment insurance, disability insurance, and workers' compensation benefits. Many states have developed ways to make it easier for employers to report their new hire data, including Internet reporting, reporting by phone, and reporting by fax. In addition, multi-state employers may elect to submit all their new hire reports to one state. If employers choose this option, they must first notify the Secretary of HHS in writing of the state which they have chosen. Notifications may be submitted on line

at <http://www.acf.hhs.gov/programs/cse/newhire/employer/private/nh/newhire.htm> or via fax or mail to:

U.S. Department of Health & Human Services  
Office of Child Support Enforcement  
Multistate Employer Registration  
Box 509  
Randallstown, MD 21133  
(410) 277-9479 (for questions)  
(410) 277-9325 (fax)

For more information about New Hire Reporting, including links to each state's reporting requirements, visit the Federal Office of Child Support Enforcement website at: <http://www.acf.hhs.gov/programs/cse/newhire/employer/private/nh/newhire.htm>. 

## Know the Tax Consequences of Providing Equipment to Employees


**P**ayments employers make to employees with equipment required as a condition of employment are wages for federal employment tax purposes, unless such amounts are paid under an accountable plan.

An accountable plan is a reimbursement or other expense allowance set up by the employer for employees. The expense directly related to the trade or business is substantiated to the employer providing the reimbursement and the accountable plan provides for the employee to return any excess expenses within a reasonable period.

The accountable plan requirement has not been met in the following:

- Workers holding like positions are paid for rental or lease of their vehicles and equipment without regard to the extent to which their individual equipment was valued or used. The business connection has not been met.
- No substantiation is required or furnished and payment is without regard to the extent to which the equipment is actually used. The substantiation requirement has not been met.
- There is no procedure for renting, identifying, or quantifying any payments in excess of actual expenses. The requirement to return excess expenses has not been met.

The tax consequences to employees when an employer reimburses expenses under an accountable plan are:

- Amounts treated as paid under an accountable plan are excluded from the employee's gross income.
- The amounts paid are not reported as wages or other compensation of employee's W-2.
- The payments are exempt from the withholding and payment of income and employment taxes. 

### 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-File  
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.