

INTERNAL REVENUE SERVICE



Tax Exempt
and
Government
Entities
(TE/GE)
Operating
Division

Federal, State and Local Governments



Federal, State and Local Governments

The office of Federal State and Local Governments of the Internal Revenue Service, Tax Exempt and Government Entities Operating Division provides customized products and services to federal agencies, quasi-government entities, state agencies, and local governments including the U.S. Possessions (American Samoa, Guam, Puerto Rico, and U.S. Virgin Islands).

The primary objective of the office of Federal, State and Local Governments (FSLG) is to ensure compliance with federal tax laws by governmental entities through the use of review and examination activities as well as through educational programs.



This office coordinates with other IRS offices such as Customer Account Services, Counsel, Government Liaison & Disclosure, Employee Plans, and Excise Tax to better assist you. Additionally, FSLG works with the Taxpayer Advocate Service to resolve tax problems.

THE FEDERAL, STATE AND LOCAL GOVERNMENTS MISSION IS TO...

Provide government entities top quality service by helping them understand and comply with their tax responsibilities and applying the law with integrity and fairness to all.

Customer Outreach

FSLG delivers various services through partnering with government associations, practitioner associations, IRS Counsel, and other IRS offices. Our individualized service is available to you on a voluntary basis.

Specially trained IRS staff can address tax topics—unique to government entities—that may relate to, for example, governments as employers, and issues of payments to outside contractors.

Our offices, located throughout the country, currently provide:

- assistance through individualized instruction focused on employment tax withholding, reporting, and filing requirements
- assistance for information return reporting for payments to vendors
- participation in educational seminars and workshops at national and local levels

If you would like to speak to an FSLG Specialist, contact the manager assigned to your geographic area noted in the back of this brochure.

Education



FSLG provides education materials covering employment taxes, information returns, and employer-related tax topics. Some of the more popular IRS publications with this type of information include:

- Publication 15, *Circular E, Employer's Tax Guide*
- Publication 15-A, *Employer's Supplemental Tax Guide*
- Publication 15-B, *Employer's Tax Guide to Fringe Benefits*
- Publication 963, *Federal-State Reference Guide*
- Publication 1281, *Backup Withholding on Missing and Incorrect Name/TINS*
- Publication 1779, *Independent Contractor or Employee*
- Form SS-8, *Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding*

To order free copies of IRS publications and/or forms, call the IRS toll-free number at (800) 829-3676, or download them from the IRS website at www.irs.gov. From a fax machine, dial (703) 368-9694, and follow voice prompts to get IRS forms faxed back to you.

Customer Service

Access the website of
Federal, State and Local Governments:
www.irs.gov/govts

Call toll-free for general information
and account assistance:
Customer Account Services
(877) 829-5500

Send your correspondence
for a written response:

Internal Revenue Service
Federal, State and Local Governments
SE:T:GE:FSL
Attn: Stephen Wharton
1111 Constitution Avenue NW
Washington, DC 20224

Federal, State and Local Governments Leadership

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