

NEW EMPLOYER KIT



NEW EMPLOYER CHECKLIST 2014

- Determine if the worker is an employee.** See the *IRS Common Law Control Standard summary sheet and Form SS-8*.
- Obtain a Federal employer identification number.** See *Form SS-4*. The IRS prefers that you register at its website www.irs.gov. Just select *Employer ID Number* in the business section and begin the process. Or, complete the enclosed *Form SS-4* and call 1-800-829-4933 to get a number. If you expect your payroll tax liability to be less than \$1,000 per year (approx. \$4,000 in wages), you can apply to be an annual filer by checking the box on line 14.
- Obtain an employer identification number for your state.** See *the list of State Departments of Revenue*. You may call, or visit the website listed to obtain the form necessary to file for a number. The IRS website links to the various state websites if you wish to access the *state link* after filing for your Federal ID number.
- Obtain a State unemployment compensation employer identification number.** See *the list of State Unemployment Tax Agencies*. Or, follow the *Unemployment insurance* link from the *State link* on the IRS website.
- Obtain Workers Compensation insurance.** Obtain coverage through an insurance company.
- Verify compliance with immigration laws.** See *Form I-9*. Keep this form as a part of your records for at least three years following the date of hire.
- Have employee file Form W-4 to determine withholding.** See *Form W-4*. Keep this form on file for each employee. If the form is revised at any time, you must change withholding accordingly within 30 days.
- Report the employee to the New Hire Reporting Center in your state.** See *the State New Hire Reporting Information*. Every state has a New Hire Reporting program to track child support payments. This site can also be accessed from the IRS *State link* page. You must register the new employee by providing Form W-4 information within 20 days of hire.
- Withhold Federal income tax, FICA, Medicare, and State income taxes (if required) according to the information on Form W-4.** You will get Federal and State withholding tables from the IRS and your State when you file for your identification numbers. Use *the Individual Payroll Record sheet to record the checks you have issued*. For 2014, the Social Security withholding (FICA) is 6.2% and the Medicare withholding is 1.45%.
- Account for Federal payroll taxes.** Using the *Individual Payroll Record* sheet, figure how much the tax for each pay period will be. Add the Federal withholding plus 12.4% of the wage for FICA and 2.9% of the wage for Medicare to get a figure.
- Deposit the above taxes when they exceed \$2,500 in any period.** When you get your Federal identification number, you will be automatically pre-enrolled in EFTPS to pay online. Follow the instructions to finish the process.
- Deposit State withholding (if required).** You will receive forms and instructions for depositing when you get your state identification number.
- File a quarterly Federal withholding return.** Form 941 will automatically be mailed to you each quarter. Make sure you file even if you have not paid yourself. The IRS will be expecting it unless you receive written notification that you are an annual filer.
- File a State withholding return if required by your state.**
- File a quarterly State unemployment compensation return.**
- File an annual FUTA (Federal unemployment) return.** This must be filed by January 31 each year. The IRS sends a return to all employers who file.
- File W-2s for each employee.** The IRS will mail you a W-2 kit at the end of the year. One copy needs to be filed with the Social Security Administration, one copy is filed with your state (if required), the employee receives a copy, and the employer retains one.
- File a State reconciliation of tax withheld (if required).**

IRS COMMON LAW CONTROL STANDARD AND FORM SS-8



THE IRS COMMON LAW CONTROL STANDARD RELATING TO EMPLOYMENT RELATIONSHIPS

The IRS looks at three main categories to determine whether a worker is an employee or an independent contractor.

Behavioral Control

Facts indicating the right to **control** the worker's behavior suggest an employment relationship.

Instructions: If the worker is told when to work, where to work, what tools to use, who to work with, where to purchase supplies, who exactly must do the job, what routine must be followed, or what sequence must be done, an employment relationship is more likely.

Training: Training provided by the business is strong evidence of an employment relationship.

Financial Control

Facts indicating the right to **control** the economic aspects of a workers activities suggest an employment relationship.

Significant investment: If the worker has a significant investment in equipment and supplies, an independent contractor status is suggested.

Reimbursed expenses: If the business reimburses the worker for expenses, an employment relationship is more likely.

Services available to the relevant market: An independent contractor status is indicated if the worker is able to advertise and promote his or herself to the general public.

Method of payment: Payment based on a unit of time is an indication that an employment relationship may exist.

Opportunity for profit or loss: If a worker is able to either profit or loss from a relationship, he or she is able to control his or her own destiny and an independent contractor relationship most likely exists. The above four factors play a large part in this determination.

Relationship of the Parties

The way parties **perceive** their relationship may indicate whether an employment situation exists.

Intent of the parties – written contracts: The fact that a written contract governs the relationship is indication that an independent contractor status exists only if the contract describes the true substance of the business.

Indefinite relationship: If a relationship is indefinite, an employment situation may be indicated.

Employee benefits: The existence of benefits is evidence of an employment situation.

Regular business activity: If the worker is involved with the business to the extent that his or her work is presented as the business' own work, an employment situation is most likely present.

The IRS uses all of the above factors to make a determination of worker status. The major factor is control.

**Determination of Worker Status for Purposes
of Federal Employment Taxes and
Income Tax Withholding**

**For IRS Use Only:
Case Number:**

Earliest Receipt Date:

Name of firm (or person) for whom the worker performed services		Worker's name	
Firm's mailing address (include street address, apt. or suite no., city, state, and ZIP code)		Worker's mailing address (include street address, apt. or suite no., city, state, and ZIP code)	
Trade name	Firm's email address	Worker's daytime telephone number	Worker's email address
Firm's fax number	Firm's website	Worker's alternate telephone number	Worker's fax number
Firm's telephone number (include area code)	Firm's employer identification number	Worker's social security number	Worker's employer identification number (if any)

Note. If the worker is paid for these services by a firm other than the one listed on this form, enter the name, address, and employer identification number of the payer. ▶ _____

Disclosure of Information

The information provided on Form SS-8 may be disclosed to the firm, worker, or payer named above to assist the IRS in the determination process. For example, if you are a worker, we may disclose the information you provide on Form SS-8 to the firm or payer named above. The information can only be disclosed to assist with the determination process. If you provide incomplete information, we may not be able to process your request. See *Privacy Act and Paperwork Reduction Act Notice* on page 6 for more information. **If you do not want this information disclosed to other parties, do not file Form SS-8.**

Parts I-V. All filers of Form SS-8 must complete all questions in Parts I-IV. Part V must be completed if the worker provides a service directly to customers or is a salesperson. If you cannot answer a question, enter "Unknown" or "Does not apply." If you need more space for a question, attach another sheet with the part and question number clearly identified. Write your firm's name (or workers' name) and employer identification number (or social security number) at the top of each additional sheet attached to this form.

Part I General Information

- This form is being completed by: Firm Worker; for services performed _____ to _____ .
(beginning date) (ending date)
- Explain your reason(s) for filing this form (for example, you received a bill from the IRS, you believe you erroneously received a Form 1099 or Form W-2, you are unable to get worker's compensation benefits, or you were audited or are being audited by the IRS). _____

- Total number of workers who performed or are performing the same or similar services: _____ .
- How did the worker obtain the job? Application Bid Employment Agency Other (specify) _____
- Attach copies of all supporting documentation (for example, contracts, invoices, memos, Forms W-2 or Forms 1099-MISC issued or received, IRS closing agreements or IRS rulings).** In addition, please inform us of any current or past litigation concerning the worker's status. If no income reporting forms (Form 1099-MISC or W-2) were furnished to the worker, enter the amount of income earned for the year(s) at issue \$ _____ .
If both Form W-2 and Form 1099-MISC were issued or received, explain why. _____
- Describe the firm's business. _____

Part I General Information (continued)

- 7 If the worker received pay from more than one entity because of an event such as the sale, merger, acquisition, or reorganization of the firm for whom the services are performed, provide the following: Name of the firm's previous owner: _____
 Previous owner's taxpayer identification number: _____ Change was a: Sale Merger Acquisition Reorganization
 Other (specify) _____
 Description of above change: _____

 Date of change (MM/DD/YY): _____
- 8 Describe the work done by the worker and provide the worker's job title. _____

- 9 Explain why you believe the worker is an employee or an independent contractor. _____

- 10 Did the worker perform services for the firm in any capacity before providing the services that are the subject of this determination request?
 Yes No N/A
 If "Yes," what were the dates of the prior service? _____
 If "Yes," explain the differences, if any, between the current and prior service. _____

- 11 If the work is done under a written agreement between the firm and the worker, attach a copy (preferably signed by both parties). Describe the terms and conditions of the work arrangement. _____

Part II Behavioral Control (Provide names and titles of specific individuals, if applicable.)

- 1 What specific training and/or instruction is the worker given by the firm? _____

- 2 How does the worker receive work assignments? _____

- 3 Who determines the methods by which the assignments are performed? _____
- 4 Who is the worker required to contact if problems or complaints arise and who is responsible for their resolution? _____

- 5 What types of reports are required from the worker? Attach examples. _____

- 6 Describe the worker's daily routine such as his or her schedule or hours. _____

- 7 At what location(s) does the worker perform services (for example, firm's premises, own shop or office, home, customer's location)? Indicate the appropriate percentage of time the worker spends in each location, if more than one. _____

- 8 Describe any meetings the worker is required to attend and any penalties for not attending (for example, sales meetings, monthly meetings, staff meetings). _____
- 9 Is the worker required to provide the services personally? Yes No
- 10 If substitutes or helpers are needed, who hires them? _____
- 11 If the worker hires the substitutes or helpers, is approval required? Yes No
 If "Yes," by whom? _____
- 12 Who pays the substitutes or helpers? _____
- 13 Is the worker reimbursed if the worker pays the substitutes or helpers? Yes No
 If "Yes," by whom? _____

Part III Financial Control (Provide names and titles of specific individuals, if applicable.)

- 1 List the supplies, equipment, materials, and property provided by each party:
The firm: _____
The worker: _____
Other party: _____
- 2 Does the worker lease equipment, space, or a facility? **Yes** **No**
If "Yes," what are the terms of the lease? (Attach a copy or explanatory statement.) _____
- 3 What expenses are incurred by the worker in the performance of services for the firm? _____
- 4 Specify which, if any, expenses are reimbursed by:
The firm: _____
Other party: _____
- 5 Type of pay the worker receives: Salary Commission Hourly Wage Piece Work
 Lump Sum Other (specify) _____
If type of pay is commission, and the firm guarantees a minimum amount of pay, specify amount. \$ _____
- 6 Is the worker allowed a drawing account for advances? **Yes** **No**
If "Yes," how often? _____
Specify any restrictions. _____
- 7 Whom does the customer pay? Firm Worker
If worker, does the worker pay the total amount to the firm? **Yes** **No** If "No," explain. _____
- 8 Does the firm carry workers' compensation insurance on the worker? **Yes** **No**
- 9 What economic loss or financial risk, if any, can the worker incur beyond the normal loss of salary (for example, loss or damage of equipment, material)? _____
- 10 Does the worker establish the level of payment for the services provided or the products sold? **Yes** **No**
If "No," who does? _____

Part IV Relationship of the Worker and Firm

- 1 Please check the benefits available to the worker: Paid vacations Sick pay Paid holidays
 Personal days Pensions Insurance benefits Bonuses
 Other (specify) _____
- 2 Can the relationship be terminated by either party without incurring liability or penalty? **Yes** **No**
If "No," explain your answer. _____
- 3 Did the worker perform similar services for others during the time period entered in Part I, line 1? **Yes** **No**
If "Yes," is the worker required to get approval from the firm? **Yes** **No**
- 4 Describe any agreements prohibiting competition between the worker and the firm while the worker is performing services or during any later period. Attach any available documentation. _____
- 5 Is the worker a member of a union? **Yes** **No**
- 6 What type of advertising, if any, does the worker do (for example, a business listing in a directory or business cards)? Provide copies, if applicable. _____
- 7 If the worker assembles or processes a product at home, who provides the materials and instructions or pattern? _____
- 8 What does the worker do with the finished product (for example, return it to the firm, provide it to another party, or sell it)? _____
- 9 How does the firm represent the worker to its customers (for example, employee, partner, representative, or contractor), and under whose business name does the worker perform these services? _____
- 10 If the worker no longer performs services for the firm, how did the relationship end (for example, worker quit or was fired, job completed, contract ended, firm or worker went out of business)? _____

Part V For Service Providers or Salespersons. Complete this part if the worker provided a service directly to customers or is a salesperson.

- 1 What are the worker's responsibilities in soliciting new customers?
- 2 Who provides the worker with leads to prospective customers?
- 3 Describe any reporting requirements pertaining to the leads.
- 4 What terms and conditions of sale, if any, are required by the firm?
- 5 Are orders submitted to and subject to approval by the firm? **Yes** **No**
- 6 Who determines the worker's territory?
- 7 Did the worker pay for the privilege of serving customers on the route or in the territory? **Yes** **No**
 If "Yes," whom did the worker pay?
- 8 If "Yes," how much did the worker pay? \$
- 8 Where does the worker sell the product (for example, in a home, retail establishment)?
- 9 List the product and/or services distributed by the worker (for example, meat, vegetables, fruit, bakery products, beverages, or laundry or dry cleaning services). If more than one type of product and/or service is distributed, specify the principal one.
- 10 Does the worker sell life insurance full time? **Yes** **No**
- 11 Does the worker sell other types of insurance for the firm? **Yes** **No**
 If "Yes," enter the percentage of the worker's total working time spent in selling other types of insurance _____ %
- 12 If the worker solicits orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments, enter the percentage of the worker's time spent in the solicitation _____ %
- 13 Is the merchandise purchased by the customers for resale or use in their business operations? **Yes** **No**
 Describe the merchandise and state whether it is equipment installed on the customers' premises.

Sign Here Under penalties of perjury, I declare that I have examined this request, including accompanying documents, and to the best of my knowledge and belief, the facts presented are true, correct, and complete.

▶ _____ Title ▶ _____ Date ▶ _____
 Type or print name below signature.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose

Firms and workers file Form SS-8 to request a determination of the status of a worker for purposes of federal employment taxes and income tax withholding.

A Form SS-8 determination may be requested only in order to resolve federal tax matters. If Form SS-8 is submitted for a tax year for which the statute of limitations on the tax return has expired, a determination letter will not be issued. The statute of limitations expires 3 years from the due date of the tax return or the date filed, whichever is later.

The IRS does not issue a determination letter for proposed transactions or on hypothetical situations. We may, however, issue an information letter when it is considered appropriate.

Definition

Firm. For the purposes of this form, the term "firm" means any individual, business enterprise, organization, state, or other entity for which a worker has performed services. The firm may or may not have paid the worker directly for these services.



If the firm was not responsible for payment for services, be sure to enter the name, address, and employer identification number of the payer on the first page of Form SS-8, below the identifying information for the firm and the worker.

The Form SS-8 Determination Process

The IRS will acknowledge the receipt of your Form SS-8. Because there are usually two (or more) parties who could be affected by a determination of employment status, the IRS attempts to get information from all parties involved by sending those parties blank Forms SS-8 for completion. Some or all of the information provided on this Form SS-8 may be shared with the other parties listed on page 1. The case will be assigned to a technician who will review the facts, apply the law, and render a decision. The technician may ask for additional information from the requestor, from other involved parties, or from third parties that could help clarify the work relationship before rendering a decision. The IRS will generally issue a formal determination to the firm or payer (if that is a different entity), and will send a copy to the worker. A determination letter applies only to a worker (or a class of workers) requesting it, and the decision is binding on the IRS. In certain cases, a formal determination will not be issued. Instead, an information letter may be issued. Although an information letter is advisory only and is not binding on the IRS, it may be used to assist the worker to fulfill his or her federal tax obligations.

Neither the Form SS-8 determination process nor the review of any records in connection with the determination constitutes an examination (audit) of any federal tax return. If the periods under consideration have previously been examined, the Form SS-8 determination process will not constitute a reexamination under IRS reopening procedures. Because this is not an examination of any federal tax return, the appeal rights available in connection with an examination do not apply to a Form SS-8 determination. However, if you disagree with a determination or you have additional information concerning the work relationship that you believe was not previously considered, you may request that the determining office reconsider the determination.

Completing Form SS-8

Answer all questions as completely as possible. Attach additional sheets if you need more space. Provide information for **all** years the worker provided services for the firm. Determinations are based on the entire relationship between the firm and the worker. Also indicate if there were any significant changes in the work relationship over the service term.

Additional copies of this form may be obtained on IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

Fee

There is no fee for requesting a Form SS-8 determination letter.

Signature

Form SS-8 must be signed and dated by the taxpayer. A stamped signature will not be accepted.

The person who signs for a corporation must be an officer of the corporation who has personal knowledge of the facts. If the corporation is a member of an affiliated group filing a consolidated return, it must be signed by an officer of the common parent of the group.

The person signing for a trust, partnership, or limited liability company must be, respectively, a trustee, general partner, or member-manager who has personal knowledge of the facts.

Where To File

Send the completed and signed Form SS-8 to the address below for the firm's location. Faxed, photocopied, or electronic versions of Form SS-8 are not acceptable for the initial request for the Form SS-8 determination. However, only for cases involving federal agencies, send Form SS-8 to the Internal Revenue Service, Attn: CC:CORP:T:C, Ben Franklin Station, P.O. Box 7604, Washington, DC 20044. **Do not submit Form SS-8 with your tax return as that will delay processing time.**

Firm's location:

Send to:

Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, Wyoming, American Samoa, Guam, Puerto Rico, U.S. Virgin Islands

Internal Revenue Service
Form SS-8 Determinations
P.O. Box 630
Stop 631
Holtsville, NY 11742-0630

Alabama, Connecticut, Delaware, District of Columbia, Florida, Georgia, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, all other locations not listed

Internal Revenue Service
Form SS-8 Determinations
40 Lakemont Road
Newport, VT 05855-1555

Instructions for Workers

If you are requesting a determination for more than one firm, complete a separate Form SS-8 for each firm.



Form SS-8 is not a claim for refund of social security and Medicare taxes or federal income tax withholding.

If the IRS determines that you are an employee, you are responsible for filing an amended return for any corrections related to this decision. A determination that a worker is an employee does not necessarily reduce any current or prior tax liability. For more information, call 1-800-829-1040.

Time for filing a claim for refund. Generally, you must file your claim for a credit or refund within 3 years from the date your original return was filed or within 2 years from the date the tax was paid, whichever is later.

Filing Form SS-8 does not prevent the expiration of the time in which a claim for a refund must be filed. If you are concerned about a refund, and the statute of limitations for filing a claim for refund for the year(s) at issue has not yet expired, you should file Form 1040X, Amended U.S. Individual Income Tax Return, to protect your statute of limitations. File a separate Form 1040X for each year.

On the Form 1040X you file, do not complete lines 1 through 22 on the form. Write "Protective Claim" at the top of the form, sign and date it. In addition, enter the following statement in Part III: "Filed Form SS-8 with the Internal Revenue Service Office in (Holtsville, NY; Newport, VT; or Washington, DC; as appropriate). By filing this protective claim, I reserve the right to file a claim for any refund that may be due after a determination of my employment tax status has been completed."

Filing Form SS-8 does not alter the requirement to timely file an income tax return. Do not delay filing your tax return in anticipation of an answer to your Form SS-8 request. In addition, if applicable, do not delay in responding to a request for payment while waiting for a determination of your worker status.

Instructions for Firms

If a **worker** has requested a determination of his or her status while working for you, you will receive a request from the IRS to complete a Form SS-8. In cases of this type, the IRS usually gives each party an opportunity to present a statement of the facts because any decision will affect the employment tax status of the parties. Failure to respond to this request will not prevent the IRS from issuing a determination letter based on the information he or she has made available so that the worker may fulfill his or her federal tax obligations. However, the information that you provide is extremely valuable in determining the status of the worker.

If you are requesting a determination for a particular class of worker, complete the form for one individual who is representative of the class of workers whose status is in question. If you want a written determination for more than one class of workers, complete a separate Form SS-8 for one worker from each class whose status is typical of that class. A written determination for any worker will apply to other workers of the same class if the facts are not materially different for these workers. Please provide a list of names and addresses of all workers potentially affected by this determination.

If you have a reasonable basis for not treating a worker as an employee, you may be relieved from having to pay employment taxes for that worker under section 530 of the 1978 Revenue Act. However, this relief provision cannot be considered in conjunction with a Form SS-8 determination because the determination does not constitute an examination of any tax return. For more information regarding section 530 of the 1978 Revenue Act and to determine if you qualify for relief under this section, visit IRS.gov.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form SS-8 to carry out the Internal Revenue laws of the United States. This information will be used to determine the employment status of the worker(s) described on the form. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages, including income tax withholding. Sections 3121(d), 3306(a), and 3401(c) and (d) and the related regulations define employee and employer for purposes of employment taxes imposed under Subtitle C. Section 6001 authorizes the IRS to request information needed to determine if a worker(s) or firm is subject to these taxes. Section 6109 requires you to provide your taxpayer identification number. Neither workers nor firms are required to request a status determination, but if you choose to do so, you must provide the information requested on this form. Failure to provide the requested information may prevent us from making a status determination. If any worker or the firm has requested a status determination and you are being asked to provide information for use in that determination, you are not required to provide the requested information. However, failure to provide such information will prevent the IRS from considering it in making the status determination. Providing false or fraudulent information may subject you to penalties. Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. Routine uses of this information include providing it to the Department of Justice for use in civil and criminal litigation, to the Social Security Administration for the administration of social security programs, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for the administration of their tax laws. We also may disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. We may provide this information to the affected worker(s), the firm, or payer as part of the status determination process.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this Form SS-8 will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 23 hrs., 55 min.; Learning about the law or the form, 1 hr., 48 min.; Preparing the form, 5 hrs., 03 min.; and Sending the form to the IRS, 48 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the tax form to this address. Instead, see *Where To File* on page 5.

APPLICATION FOR FEDERAL EMPLOYER IDENTIFICATION NUMBER -- FORM SS-4



Application for Employer Identification Number

Department of the Treasury
Internal Revenue Service

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested		
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name	
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)	
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)	
	6 County and state where principal business is located		
	7a Name of responsible party	7b SSN, ITIN, or EIN	
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)?	<input type="checkbox"/> Yes <input type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members
8c If 8a is "Yes," was the LLC organized in the United States?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.			
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____		<input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶ _____	
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country	
10 Reason for applying (check only one box)			
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) ▶ _____		<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____	
11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year		
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶			
16 Check one box that best describes the principal activity of your business.			
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance		<input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Other (specify)	
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶ _____			
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name	Designee's telephone number (include area code) ()	
	Address and ZIP code	Designee's fax number (include area code) ()	
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code) ()	
Name and title (type or print clearly) ▶		Applicant's fax number (include area code) ()	
Signature ▶		Date ▶	

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a–8a, 8b–c (if applicable), 9a, 9b (if applicable), and 10–14 and 16–18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a–6, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10–18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1–5b, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1–18 (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1–18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1–18 (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a–5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1–5b, 7a–b (SSN or ITIN optional), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1–6, 9a, 10–12, 13–17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a–5b, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a–5b, 9a, 10, and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸	Complete lines 1–18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1–18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

STATE DEPARTMENT OF REVENUE CONTACT INFORMATION



STATE DEPARTMENT OF REVENUE ADDRESSES

Alabama

Alabama Department of Revenue
P.O. Box 327470
Montgomery, AL 36132-7470
(334) 242-2677
www.ador.state.al.us

Alaska

Alaska Department of Revenue
P.O. Box 110420
Juneau, AK 99811-0420
(907) 465-2320
www.revenue.state.ak.us

Arizona

Department of Revenue
1600 W Monroe
Phoenix, AZ 85007
(602) 255-3381
www.revenue.state.az.us

Arkansas

Arkansas State Income Tax Forms
P.O. Box 3628
Little Rock, AR 72203-3628
(501) 682-1100
www.arkansas.gov/dfa

California

Franchise Tax Board
Tax Forms Request Unit
P.O. Box 307
Rancho Cordova, CA 95741-0307
(800) 852-5711 www.ftb.ca.gov

Colorado

Colorado Department of Revenue
1375 Sherman Street
Denver, CO 80261-0005
(303) 238-7378
www.taxcolorado.com

Connecticut

Department of Revenue Forms Division
25 Sigourney Street
Hartford, CT 06106
(800) 382-9463
www.ct.gov/drs

Delaware

Delaware Division of Revenue
820 N. French Street
Wilmington, DE 19801
(302) 577-8200
www.state.de.us/revenue

District of Columbia

Office of Tax & Revenue
941 N. Capitol St. 1st Floor
Washington, DC 20002
(202) 727-4829
www.cfo.dc.gov

Florida

Florida Department of Revenue
168-A Blountstown Highway
Tallahassee, FL 32304
(850) 488-6800
www.myflorida.com/dor

Georgia

Georgia Department of Revenue
1800 Century Blvd.
Atlanta, GA 30345-3205
(404) 417-4477
www.etax.dor.ga.gov

Hawaii

Department of Taxation
P.O. Box 259
Honolulu, HI 96809-0259
(800) 222-3229
www.hawaii.gov/tax

Idaho

State Tax Commission
P.O. Box 36
Boise, ID 83722
(800) 972-7660
www.tax.idaho.gov

Illinois

Illinois Department of Revenue
P.O. Box 19010
Springfield, IL 62794-9010
(217) 782-3336
www.iltax.com

Indiana

IN Department of Revenue
100 N. Senate Avenue
Indianapolis, IN 46240
(317) 232-2240
www.in.gov/dor/

Iowa

Department of Revenue & Finance
Tax Forms, P.O. Box 10460
Des Moines, IA 50319
(515) 281-3114
www.state.ia.us/tax

Kansas

Taxpayer Assistance Center
915 SW Harrison St.
Topeka, KS 66625
(785) 368-8222
www.ksrevenue.org

Kentucky

Kentucky Department of Revenue
200 Fair Oaks
Frankfort, KY 40620
(502) 564-4581
www.revenue.ky.gov

Louisiana

Louisiana Department of Revenue
617 N 3rd St.
Baton Rouge, LA 70802
(225) 219-0102
www.revenue.louisiana.gov

Maine

Maine Revenue Services
Income/Estate Tax Division-Station 24
Augusta, ME 04333-0024
(207) 626-8475
www.maine.gov/revenue

Maryland

Comptroller of Maryland
Revenue Administration Division
Annapolis, MD 21411-0001
(410) 260-7951
www.marylandtaxes.com

Massachusetts

TPA Form Supply
100 Cambridge St., 2nd Floor
Boston, MA 02114
(617) 887-6367
www.dor.state.ma.us

Michigan

Michigan Department of Treasury
Treasury Building
Lansing, MI 48922
(800) 827-4000
www.michigan.gov/treasury

Minnesota

Minnesota Department of Revenue
Mail Station 1421
St. Paul, MN 55146-4410
(651) 296-3781
www.taxes.state.mn.us

Mississippi

State Tax Commission
Income Tax Division, P.O. Box 1033
Jackson, MS 39215
(601) 923-7800
www.mstc.state.ms.us

Missouri

Department of Revenue
Division of Taxation
P.O. Box 3022
(573) 522-1578
Jefferson City, MO 65105-3022
www.dor.mo/tax

Montana

MT Department of Revenue
P.O. Box 5805
Helena, MT 59604-5805
(406) 444-6900
www.discoveringmontana.com/revenue

Nebraska

Nebraska Department of Revenue
P.O. Box 94818
Lincoln, NE 68509-4818
(800) 626-7899
www.revenue.state.ne.us

Nevada

Nevada Department of Taxation
1550 E. College Parkway
Carson City, NV 89706
(775) 684-2000
www.tax.state.nv.us

New Hampshire

New Hampshire Department of Revenue
45 Chenell Dr.
Concord NH 03301
(603) 271-2191
www.revenue.nh.gov

New Jersey

New Jersey Division of Taxation
Taxpayer Forms Service
P.O. Box 269
Trenton, NJ 08695-0269
(609) 826-4400
www.state.nj.us/treasury/taxation

New Mexico

New Mexico Taxation & Revenue Dept.
P.O. Box 630
Santa Fe, NM 87504-0630
(505) 827-2206
www.state.nm.us/tax

New York

NYS Tax Department
W.A. Harriman Campus
Albany, NY 12227
(800) 462-8100
www.nystax.gov

North Carolina

North Carolina Dept. of Revenue
P.O. Box 25000
Raleigh, NC 27640
(877) 252-3052
www.dor.state.nc.us

North Dakota

Office of State Tax Commissioner
600 E. Boulevard Avenue
Bismarck, ND 58505-0599
(701) 328-1032
www.nd.gov/tax

Ohio

Ohio Department of Taxation
P.O. Box 182382
Columbus, OH 43218
(800) 282-1780
www.tax.ohio.gov

Oklahoma

Oklahoma Tax Commission
P.O. Box 26800
Oklahoma City, OK 73126-0800
(405) 521-3160
www.oktax.state.ok.us

Oregon

Oregon Department of Revenue
P.O. Box 14999
Salem, OR 97309-0990
(503) 378-4988
www.oregon.gov/dor

Pennsylvania

Pennsylvania Dept. of Revenue
Bureau of Administrative Services
711 Gibson Boulevard
Harrisburg, PA 17104-3200
(888) 728-2937
www.revenue.state.pa.us

Rhode Island

Division of Taxation
One Capitol Hill
Providence, RI 02908-5800
(401) 222-1111
www.tax.state.ri.gov

South Carolina

South Carolina Dept. of Revenue
P.O. Box 125
Columbia, SC 29214-0402
(800) 768-3676
www.sctax.org

South Dakota

Department of Revenue
445 E. Capitol Avenue
Pierre, SD 57501
(800) 829-9188
www.state.sd.us/revenue/revenue.html

Tennessee

Department of Revenue
Taxpayer Services
500 Deaderick Street
Nashville, TN 37242
(615) 253-0600
www.state.tn.us/revenue

Texas

State Comptroller's Office
PO Box 13528 Capitol Station
Austin, TX 78774
(512) 463-4600 www.window.texas.gov

Utah

Utah State Tax Commission
210 N. 1950 West
Salt Lake City, UT 84134
(801) 297-6700 www.tax.utah.gov

Vermont

Vermont Dept. of Taxes
109 State St.
Montpelier, VT 05609
(802) 828-2865
www.state.vt.us/tax

Virginia

Dept. of Taxation Forms--Request Unit
P.O. Box 1317
Richmond, VA 23218-1317
(804) 367-8031 www.tax.virginia.gov

Washington

Department of Revenue
P.O. Box 47478
Olympia, WA 98504-7478
(800) 647-7706 www.dor.wa.gov

West Virginia

Department of Tax & Revenue
P.O. Box 3784
Charleston, WV 25337-3784
(304) 344-2068
www.state.wv.us/taxdiv

Wisconsin

Dept. of Revenue--Forms Request
P.O. Box 8949
Madison, WI 53708-8949
(608) 266-1961 www.dor.state.wi.us

Wyoming

Department of Revenue
122 W. 25th Street
Cheyenne, WY 82002-0110
(307) 777-5200
www.revenue.state.wy.us

STATE UNEMPLOYMENT TAX AGENCIES



Appendix: State Unemployment Tax Agencies



The following list of state unemployment tax agencies was provided to the IRS by the U.S. Department of Labor. If the telephone number listed for your state would be a long distance call from your

area, you can use the name of the agency to look for a local number in your telephone book. The addresses and telephone numbers of the agencies, which were current at the time this publication was prepared for print, are subject to change.



For the most up-to-date addresses and telephone numbers for these agencies, visit the U.S. Department of Labor's website at www.workforcsecurity.doleta.gov/unemploy/agencies.asp.

State	Address	Telephone number / Website
Alabama	Department of Industrial Relations 649 Monroe Street Montgomery, AL 36131-0099	(334) 242-8830 www.dir.alabama.gov
Alaska	Employment Security Tax Department of Labor and Workforce Development P.O. Box 115509 Juneau, AK 99811-5509	(888) 448-3527 www.labor.state.ak.us/estax
Arizona	Department of Economic Security Unemployment Tax - 911B P.O. Box 6028 Phoenix, AZ 85005-6028	(602) 771-6601 www.azdes.gov/esa/uitax/uihome.asp
Arkansas	Department of Workforce Services P.O. Box 2981 Little Rock, AR 72203-2981	(501) 682-3798 www.arkansas.gov/esd/Employers/
California	Employment Development Department Account Services Group, MIC-90 P.O. Box 942880 Sacramento, CA 94280	(888) 745-3886 www.edd.ca.gov
Colorado	Department of Labor and Employment Unemployment Insurance Operations P.O. Box 8789 Denver, CO 80201-8789	(800) 480-8299 www.colorado.gov/CDLE
Connecticut	Connecticut Department of Labor 200 Folly Brook Blvd. Wethersfield, CT 06109-1114	(860) 263-6550 www.ctdol.state.ct.us/uitax/txmenu.htm
Delaware	Division of Unemployment Insurance Department of Labor P.O. Box 9950 Wilmington, DE 19809-0950	(302) 761-8484 ui.delawareworks.com/employer-handbook.php
District of Columbia	Department of Employment Services Office of Unemployment Compensation Tax Division 609 H Street NE, 3rd Floor Washington, DC 20001-4347	(202) 698-7550 www.dcnetworks.org
Florida	Unemployment Compensation Service Agency for Workforce Innovation 107 E. Madison Street MSC 229 Tallahassee, FL 32399-0180	(800) 482-8293 dor.myflorida.com/dor/uc
Georgia	Department of Labor 148 Andrew Young Inter Blvd., Suite 800 Atlanta, GA 30303-1732	(404) 232-3301 www.dol.state.ga.us
Hawaii	Department of Labor and Industrial Relations 830 Punchbowl Street Room 437 Honolulu, HI 96813-5096	(808) 586-8913 www.hawaii.gov/labor

State	Address	Telephone number / Website
Idaho	Department of Labor 317 W. Main Street Boise, ID 83735-0002	(800) 448-2977 www.labor.state.id.us
Illinois	Department of Employment Security 33 South State Street Chicago, IL 60603	(800) 247-4984 www.ides.state.il.us
Indiana	Department of Workforce Development 10 North Senate Avenue Room SE 106 Indianapolis, IN 46204-2277	(317) 232-7436 www.in.gov/dwd
Iowa	Workforce Development 1000 East Grand Avenue Des Moines, IA 50319-0209	(515) 281-5339 www.iowaworkforce.org/ui
Kansas	Department of Labor 401 SW Topeka Blvd. Topeka, KS 66603-3182	(785) 296-5027 www.dol.ks.gov
Kentucky	Department of Employment Services P.O. Box 948 Frankfort, KY 40602-0948	(502) 564-2272 www.oet.ky.gov
Louisiana	Louisiana Workforce Commission P.O. Box 94049 Baton Rouge, LA 70804	(225) 342-2944 www.laworks.net/homepage.asp
Maine	Department of Labor P.O.Box 259 Augusta, ME 04332-0259	(207) 621-5120 www.state.me.us/labor
Maryland	Department of Labor, Licensing & Regulation 1100 North Eutaw Street Room 414 Baltimore, MD 21201-2201	(800) 492-5524 www.dllr.state.md.us
Massachusetts	Division of Employment and Training 19 Staniford Street Boston, MA 02114-2589	(617) 626-5050 www.detma.org
Michigan	Department of Labor and Economic Growth, UI Agency 3024 West Grand Blvd. Detroit, MI 48202-6024	(313) 456-2180 www.michigan.gov/uia
Minnesota	Department of Employment and Economic Development 332 Minnesota Street, Suite E200 St. Paul, MN 55101-1351	(651) 296-6141 www.uimn.org/tax
Mississippi	Department of Employment Security P.O. Box 1699 Jackson, MS 39215-1699	(866) 806-0272 www.mdes.ms.gov
Missouri	Division of Employment Security P.O. Box 59 Jefferson City, MO 65104-0059	(573) 751-3340 www.labor.mo.gov
Montana	Unemployment Insurance Division P.O. Box 6339 Helena, MT 59604-6339	(406) 444-3834 www.uid.dli.mt.gov
Nebraska	Department of Labor Box 94600 State House Station Lincoln, NE 68509-4600	(402) 471-9940 www.dol.nebraska.gov
Nevada	Department of Employment Training and Rehabilitation 500 East Third Street Carson City, NV 89713-0030	(775) 684-6300 https://uitax.nvdetr.org

State	Address	Telephone number / Website
New Hampshire	Department of Employment Security 32 South Main Street Concord, NH 03301-4857	(603) 228-4033 www.nhes.state.nh.us
New Jersey	Department of Labor and Workforce Development P.O. Box 947 Trenton, NJ 08625-0947	(609) 633-6400 lwd.dol.state.nj.us
New Mexico	Department of Workforce Solutions P.O. Box 2281 Albuquerque, NM 87103-2281	(505) 841-8576 www.dws.state.nm.us
New York	Department of Labor State Campus, Building 12 Room 500 Albany, NY 12240-0339	(518) 457-4179 www.labor.state.ny.us
North Carolina	Employment Security Commission P.O. Box 26504 Raleigh, NC 27611-6504	(919) 707-1150 www.ncesc.com
North Dakota	Job Service of North Dakota P.O. Box 5507 Bismarck, ND 58506-5507	(701) 328-2814 www.jobsnd.com
Ohio	Department of Job and Family Services P.O. Box 182404 Columbus, OH 43218-2404	(614) 466-2319 www.jfs.ohio.gov
Oklahoma	Employment Security Commission P.O. Box 52003 Oklahoma City, OK 73152-2003	(405) 557-7143 www.ok.gov/oesc_web
Oregon	Employment Department 875 Union Street NE Room 107 Salem, OR 97311-0030	(503) 947-1488, option 5 (503) 947-1537 (FUTA) www.oregon.gov/employ/tax
Pennsylvania	Department of Labor and Industry 7th and Forster Street, Room 915 Harrisburg, PA 17121-0001	(717) 787-7679 www.dli.state.pa.us
Puerto Rico	Department of Labor and Human Resources P.O. Box 1020 San Juan, PR 00919	(787) 754-5818 www.dtrh.gobierno.pr
Rhode Island	Division of Taxation One Capitol Hill, Suite 36 Providence, RI 02908-5829	(401) 574-8700 www.uitax.ri.gov
South Carolina	Employment Security Commission P.O. Box 995 Columbia, SC 29202-0995	(803) 737-3075 dew.sc.gov
South Dakota	Department of Labor P.O. Box 4730 Aberdeen, SD 57402-4730	(605) 626-2312 dol.sd.gov
Tennessee	Department of Labor and Workforce Development 220 French Landing Drive Nashville, TN 37243	(615) 741-2486 www.tennessee.gov/labor-wfd
Texas	Workforce Commission P.O. Box 149037 Austin, TX 78714-9037	(512) 463-2700 www.twc.state.tx.us
Utah	Department of Workforce Services P.O. Box 45288 Salt Lake City, UT 84145-0288	(801) 526-9400 www.jobs.utah.gov
Vermont	Department of Labor P.O. Box 488 Montpelier, VT 05601-0488	(802) 828-4252 www.labor.vermont.gov

State	Address	Telephone number / Website
Virginia	Employment Commission P.O. Box 1358 Richmond, VA 23218-1358	(804) 371-7159 www.vec.virginia.gov/vecportal/employer/employer_services.cfm
Virgin Islands	Department of Labor P.O. Box 302608 St. Thomas, VI 00803-2608	(340) 776-1440 www.vidol.gov
Washington	Employment Security Department P.O. Box 9046 Olympia, WA 98507-9046	(360) 902-9360 www.esd.wa.gov/uitax/index.php
West Virginia	Bureau of Employment Programs 112 California Avenue Charleston, WV 25305-0016	(304) 558-2676 www.wvcommerce.org/business/workforcewv/default.aspx
Wisconsin	Department of Workforce Development P.O. Box 7942 Madison, WI 53707-7942	(608) 261-6700 dwd.wisconsin.gov/dwd/employers.htm
Wyoming	Unemployment Tax Division P.O. Box 2760 Casper, WY 82602-2760	(307) 235-3217 wydoe.state.wy.us

Index



To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

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VERIFY COMPLIANCE WITH IMMIGRATION LAWS -- FORM I-9



Instructions

Read all instructions carefully before completing this form.

Anti-Discrimination Notice. It is illegal to discriminate against any individual (other than an alien not authorized to work in the United States) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents presented have a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration Related Unfair Employment Practices at 1-800-255-8155.

What Is the Purpose of This Form?

The purpose of this form is to document that each new employee (both citizen and noncitizen) hired after November 6, 1986, is authorized to work in the United States.

When Should Form I-9 Be Used?

All employees (citizens and noncitizens) hired after November 6, 1986, and working in the United States must complete Form I-9.

Filling Out Form I-9

Section 1, Employee

This part of the form must be completed no later than the time of hire, which is the actual beginning of employment. Providing the Social Security Number is voluntary, except for employees hired by employers participating in the USCIS Electronic Employment Eligibility Verification Program (E-Verify). **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

Noncitizen nationals of the United States are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

Employers should note the work authorization expiration date (if any) shown in **Section 1**. For employees who indicate an employment authorization expiration date in **Section 1**, employers are required to reverify employment authorization for employment on or before the date shown. Note that some employees may leave the expiration date blank if they are aliens whose work authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia or the Republic of the Marshall Islands). For such employees, reverification does not apply unless they choose to present

in Section 2 evidence of employment authorization that contains an expiration date (e.g., Employment Authorization Document (Form I-766)).

Preparer/Translator Certification

The Preparer/Translator Certification must be completed if **Section 1** is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete **Section 1** on his or her own. However, the employee must still sign **Section 1** personally.

Section 2, Employer

For the purpose of completing this form, the term "employer" means all employers including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors. Employers must complete **Section 2** by examining evidence of identity and employment authorization within three business days of the date employment begins. However, if an employer hires an individual for less than three business days, **Section 2** must be completed at the time employment begins. Employers cannot specify which document(s) listed on the last page of Form I-9 employees present to establish identity and employment authorization. Employees may present any List A document **OR** a combination of a List B and a List C document.

If an employee is unable to present a required document (or documents), the employee must present an acceptable receipt in lieu of a document listed on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employees must present receipts within three business days of the date employment begins and must present valid replacement documents within 90 days or other specified time.

Employers must record in Section 2:

1. Document title;
2. Issuing authority;
3. Document number;
4. Expiration date, if any; and
5. The date employment begins.

Employers must sign and date the certification in **Section 2**. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they must be made for all new hires. Photocopies may only be used for the verification process and must be retained with Form I-9. **Employers are still responsible for completing and retaining Form I-9.**

For more detailed information, you may refer to the *USCIS Handbook for Employers (Form M-274)*. You may obtain the handbook using the contact information found under the header "USCIS Forms and Information."

Section 3, Updating and Reverification

Employers must complete **Section 3** when updating and/or reverifying Form I-9. Employers must reverify employment authorization of their employees on or before the work authorization expiration date recorded in **Section 1** (if any). Employers **CANNOT** specify which document(s) they will accept from an employee.

- A.** If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- B.** If an employee is rehired within three years of the date this form was originally completed and the employee is still authorized to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- C.** If an employee is rehired within three years of the date this form was originally completed and the employee's work authorization has expired **or** if a current employee's work authorization is about to expire (reverification), complete Block B; and:
 - 1.** Examine any document that reflects the employee is authorized to work in the United States (see List A **or** C);
 - 2.** Record the document title, document number, and expiration date (if any) in Block C; and
 - 3.** Complete the signature block.

Note that for reverification purposes, employers have the option of completing a new Form I-9 instead of completing **Section 3**.

What Is the Filing Fee?

There is no associated filing fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the Privacy Act Notice below.

USCIS Forms and Information

To order USCIS forms, you can download them from our website at www.uscis.gov/forms or call our toll-free number at 1-800-870-3676. You can obtain information about Form I-9 from our website at www.uscis.gov or by calling 1-888-464-4218.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from our website at www.uscis.gov/e-verify or by calling 1-888-464-4218.

General information on immigration laws, regulations, and procedures can be obtained by telephoning our National Customer Service Center at 1-800-375-5283 or visiting our Internet website at www.uscis.gov.

Photocopying and Retaining Form I-9

A blank Form I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed Form I-9s for three years after the date of hire or one year after the date employment ends, whichever is later.

Form I-9 may be signed and retained electronically, as authorized in Department of Homeland Security regulations at 8 CFR 274a.2.

Privacy Act Notice

The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

Paperwork Reduction Act

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 12 minutes per response, including the time for reviewing instructions and completing and submitting the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Regulatory Management Division, 111 Massachusetts Avenue, N.W., 3rd Floor, Suite 3008, Washington, DC 20529-2210. OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**

Form I-9, Employment Eligibility Verification

Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents have a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification *(To be completed and signed by employee at the time employment begins.)*

Print Name: Last	First	Middle Initial	Maiden Name
Address <i>(Street Name and Number)</i>		Apt. #	Date of Birth <i>(month/day/year)</i>
City	State	Zip Code	Social Security #

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

- A citizen of the United States
- A noncitizen national of the United States (see instructions)
- A lawful permanent resident (Alien #) _____
- An alien authorized to work (Alien # or Admission #) _____ until (expiration date, if applicable - *month/day/year*)

Employee's Signature	Date <i>(month/day/year)</i>
----------------------	------------------------------

Preparer and/or Translator Certification *(To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.*

Preparer's/Translator's Signature	Print Name
Address <i>(Street Name and Number, City, State, Zip Code)</i>	
Date <i>(month/day/year)</i>	

Section 2. Employer Review and Verification *(To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number, and expiration date, if any, of the document(s).)*

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date <i>(if any)</i> : _____		_____		_____
Document #: _____		_____		_____
Expiration Date <i>(if any)</i> : _____		_____		_____

CERTIFICATION: I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on *(month/day/year)* _____ and that to the best of my knowledge the employee is authorized to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name and Address <i>(Street Name and Number, City, State, Zip Code)</i>		Date <i>(month/day/year)</i>

Section 3. Updating and Reverification *(To be completed and signed by employer.)*

A. New Name <i>(if applicable)</i>	B. Date of Rehire <i>(month/day/year)</i> <i>(if applicable)</i>
------------------------------------	--

C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment authorization.

Document Title: _____ Document #: _____ Expiration Date *(if any)*: _____

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Date <i>(month/day/year)</i>
--	------------------------------

LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

LIST A

**Documents that Establish Both
Identity and Employment
Authorization**

LIST B

**Documents that Establish
Identity**

LIST C

**Documents that Establish
Employment Authorization**

	OR	AND
1. U.S. Passport or U.S. Passport Card	1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	1. Social Security Account Number card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa	2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	2. Certification of Birth Abroad issued by the Department of State (Form FS-545)
4. Employment Authorization Document that contains a photograph (Form I-766)	3. School ID card with a photograph	3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
	4. Voter's registration card	
5. In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form	5. U.S. Military card or draft record	4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
	6. Military dependent's ID card	
	7. U.S. Coast Guard Merchant Mariner Card	5. Native American tribal document
	8. Native American tribal document	6. U.S. Citizen ID Card (Form I-197)
	9. Driver's license issued by a Canadian government authority	
	For persons under age 18 who are unable to present a document listed above:	7. Identification Card for Use of Resident Citizen in the United States (Form I-179)
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI	10. School record or report card	8. Employment authorization document issued by the Department of Homeland Security
	11. Clinic, doctor, or hospital record	
	12. Day-care or nursery school record	

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE -- FORM W-4



Form W-4 (2012)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2012 expires February 16, 2013. See Pub. 505, Tax Withholding and Estimated Tax.

Note: If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$XXX and includes more than \$XXX of unearned income (for example, interest and dividends).

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple job situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using

Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2012. See Pub. 505, especially if your earnings exceed \$XXX,XXX (Single) or \$XXX,XXX (Married).

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for **yourself** if no one else can claim you as a dependent. **A** _____

B Enter "1" if: {

- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are \$X,XXX or less.
 } . . . **B** _____

C Enter "1" for your **spouse**. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) **C** _____

D Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return **D** _____

E Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above). **E** _____

F Enter "1" if you have at least \$X,XXX of **child or dependent care expenses** for which you plan to claim a credit **F** _____
(**Note.** Do **not** include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)

G **Child Tax Credit** (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.
 • If your total income will be less than \$XX,XXX (\$XX,XXX if married), enter "2" for each eligible child; then **less** "1" if you have three or more eligible children.
 • If your total income will be between \$XX,XXX and \$XX,XXX (\$XX,XXX and \$XXX,XXX if married), enter "1" for each eligible child plus "1" **additional** if you have six or more eligible children. **G** _____

H Add lines A through G and enter total here. (**Note.** This may be different from the number of exemptions you claim on your tax return.) ④ **H** _____

For accuracy, complete all worksheets that apply. {

- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you are **single and have more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed \$XX,XXX (\$XX,XXX if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.
 }

Separate here and give Form W-4 to your employer. Keep the top part for your records.

Form W-4	Employee's Withholding Allowance Certificate	OMB No. 1545-2159
④ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		2012
1 Your first name and middle initial. Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withheld at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ④ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)	5	
6 Additional amount, if any, you want withheld from each paycheck	6	\$
7 I claim exemption from withholding for 2012, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ④ 7		

Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.

Employee's signature ④ (This form is not valid unless you sign it.)		Date ④	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	9 Office code (optional)	10 Employer identification number (EIN)	

Deductions and Adjustments Worksheet

Note. Use this worksheet only if you plan to itemize deductions or claim certain credits or adjustments to income.

1	Enter an estimate of your 2012 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions	1	\$ _____
2	Enter: ⓐ \$X,XXX if married filing jointly or qualifying widow(er) ⓑ \$X,XXX if head of household ⓒ \$X,XXX if single or married filing separately	2	\$ _____
		3	\$ _____
		4	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter "-0-"	3	\$ _____
4	Enter an estimate of your 2012 adjustments to income and any additional standard deduction. (See Pub. 505)	4	\$ _____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the Converting Credits to Withholding Allowances for 2012 Form W-4 worksheet in Pub. 505.)	5	\$ _____
6	Enter an estimate of your 2012 nonwage income (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero or less, enter "-0-"	7	\$ _____
8	Divide the amount on line 7 by \$X,XXX and enter the result here. Drop any fraction.	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, page 1.	9	_____
10	Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.)

Note. Use this worksheet only if the instructions under line H on page 1 direct you here.

1	Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	_____
2	Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However , if you are married filing jointly and wages from the highest paying job are \$XX,XXX or less, do not enter more than "3."	2	_____
3	If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	3	_____
Note. If line 1 is less than line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2012. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2011. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

Table 1

Table 2

Married Filing Jointly				All Others			
If wages from LOWEST paying job are-	Enter on line 2 above	If wages from LOWEST paying job are -	Enter on line 2 above	If wages from HIGHEST paying job are-	Enter on line 7 above	If wages from HIGHEST paying job are-	Enter on line 7 above
\$X - \$X,XXX	0	\$X - \$X,XXX	0	\$X - \$XX,XXX	\$XXX	\$X - \$XX,XXX	\$XXX
X,XXX - XX,XXX	1	X,XXX - XX,XXX	1	XX,XXX - XXX,XXX	XXX	XX,XXX - XX,XXX	XXX
XX,XXX - XX,XXX	2	XX,XXX - XX,XXX	2	XXX,XXX - XXX,XXX	X,XXX	XX,XXX - XXX,XXX	X,XXX
XX,XXX - XX,XXX	3	XX,XXX - XX,XXX	3	XXX,XXX - XXX,XXX	X,XXX	XXX,XXX - XXX,XXX	X,XXX
XX,XXX - XX,XXX	4	XX,XXX - XX,XXX	4	XXX,XXX and over	X,XXX	XXX,XXX and over	X,XXX
XX,XXX - XX,XXX	5	XX,XXX - XX,XXX	5				
XX,XXX - XX,XXX	6	XX,XXX - XX,XXX	6				
XX,XXX - XX,XXX	7	XX,XXX - XX,XXX	7				
XX,XXX - XX,XXX	8	XX,XXX - XX,XXX	8				
XX,XXX - XX,XXX	9	XX,XXX - XXX,XXX	9				
XX,XXX - XX,XXX	10	XXX,XXX and over	10				
XX,XXX - XX,XXX	11						
XX,XXX - XXX,XXX	12						
XXX,XXX - XXX,XXX	13						
XXX,XXX - XXX,XXX	14						
XXX,XXX and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

STATE NEW-HIRE REPORTING DIRECTORY



STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<p>Alabama</p> <p>Phone: 334-206-6021 Fax: 334-242-8956</p> <p>Wilma Fleming, General New Hire Contact Email: newhire@dir.alabama.gov</p> <p>Ramona Jordan, Internet Upload Support Phone: 334-206-6028</p> <p>Website: www.dir.alabama.gov/nh/</p>	<p>Within 7 days of hiring or re-employment. May be subject to administrative penalty up to \$25 for each violation.</p>	<p>W-4 elements: first day of work; new hire, recall or job refusal (if employee received a job offer) indicators; Employer's FEIN, complete business name, mailing address, phone number, fax number: Full contact name and job title</p>	<p>mail, fax, internet upload, website - go to New Hire link (enter FEIN plus three zeros)</p>	<p>Yes</p>
<p>Alaska</p> <p>Phone: 907-269-6089 Phone: 877-269-6685 (Alaska only) Fax: 907-787-3197 or Fax: 907-787-3181 Fax: 907-269-6813 or Fax: 907-269-6914</p> <p>Website: www.childsupport.alaska.gov/employers/employer_information.asp</p>	<p>20 days</p>	<p>W-4 elements; Optional: date of birth, date of hire, employer's state EIN</p>	<p>mail, fax, website</p>	<p>Yes</p>
<p>Arizona</p> <p>Contractor: Stellarware Phone: 888-282-2064 (New Hire) Phone: 602-252-4045 (Child Support) Fax: 888-282-0502 Email: contact@az-newhire.com</p> <p>Website: www.az-newhire.com FTP: ftp.az-newhire.com</p>	<p>20 days</p>	<p>W-4 elements</p>	<p>phone, mail, fax, magnetic tape, cartridge tape, diskette, website, FTP, EFT</p>	<p>No</p>

STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
Arkansas Phone: 800-259-2095 Phone: 501-376-2125 Fax: 800-259-3562 Fax: 501-376-2682 Email: ar-newhire@policy-studies.com Website: www.ar-newhire.com	20 days	W-4 elements; Optional: date of birth, date of hire, state of hire	mail, fax, magnetic tape, cartridge tape, diskette, website	No
California Phone: 800-796-3524 Fax: 916-319-4400 Email: ecom@edd.ca.gov Website: www.edd.ca.gov/payroll_taxes/new_hire_reporting.htm	20 days	W-4 elements, date of hire	mail, fax, internet upload, electronically	Yes, if paid \$600 or more per calendar year
Colorado Phone: 800-696-1468 Phone: 303-297-2849 Fax: 303-297-2595 Website: www.newhire.state.co.us	20 days	W-4 elements	mail, fax, magnetic tape, cartridge tape, diskette, website	No
Connecticut Phone: 860-263-6310 (New Hire) Phone: 800-228-5437 (Child Support) Fax: 800-816-1108 Email: dol.ctnewhires@po.state.ct.us Website: www.ctnewhires.com	20 days	W-4 elements, date of hire; Optional: CT unemployment insurance number, contact name, and phone	mail, fax, website, FTP	As of Oct 1, 2003, report ICs if over \$5000/year payment is anticipated.
Delaware Phone: 302-395-6632 Fax: 302-395-6729 Email: newhires@state.de.us Website: http://www.dhss.delaware.gov/dhss/dcse/index.html	20 days	W-4 elements	mail, fax, email, diskette	No

STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
District of Columbia Phone: 877-846-9523 Fax: 877-892-6388 Email: dc-newhire@policy-studies.com Website: www.dc-newhire.com	20 days	W-4 elements, occupation, insurance availability; Optional: date of birth, date of hire, insurance eligibility date, and salary.	phone, fax, mail, diskette, CD, cartridge tape (will not be returned to employer), secure file transfer from web, website and FTP	No
Florida Phone: 888-854-4791 (New Hire) Phone: 850-656-3343 (New Hire) Phone: 888-854-4791 (Customer Service) Fax: 888-854-4762 Fax: 850-656-0528 Email: newhireinfo@dor.state.fl.us Website: www.fl-newhire.com	20 days	W-4 elements, date of hire, address for income withholding order; Optional: date of birth, FL unemployment compensation account number, medical insurance availability	phone, mail, fax, magnetic tape, cartridge tape, diskette, website, FTP, internet upload	No
Georgia Phone: 888-541-0469 Phone: 404-525-2985 Fax: 888-541-0521 Fax: 404-525-2983 (Local) Email: ga-newhire@policy-studies.com Website: www.ga-newhire.com BBS or FTP: 404-523-5863	10 days	W-4 elements, date of birth, date of hire, employer's phone number, state of hire; Optional: medical insurance availability	phone, mail, fax, magnetic tape, cartridge tape, diskette, website, FTP	No
Guam Phone: 671-475-3360 Fax: 671-477-6118 Email: child.support@guamcse.net Website: www.guamcse.net	20 days	W-4 elements, date of birth	mail, fax	Yes, for Guam government contractees
Hawaii Phone: 808-692-7029 Fax: 808-692-7001 Website: www.state.hi.us/csea/newhire.html	20 days	W-4 elements, date of hire	fax, mail, magnetic tape, cartridge tape, diskette	No

STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
Idaho Phone: 800-627-3880 Phone: 208-332-8941 Fax: 208-332-7411 Email: newhire@labor.idaho.gov Website: https://labor.idaho.gov/applications/newhire/	20 days	W-4 elements, date of hire, employer's unemployment insurance account number	mail, fax, diskette, website, email	No
Illinois Shedrick C. Woods, Manager Phone: 800-327-HIRE [4473] (Customer Service) Phone: 312-793-0322 (New Hire) Phone: 312-793-6298 (Magnetic Media Technical Support) Fax: 217-557-1947 Email: des.nhire@illinois.gov Website: www.ides.state.il.us/employer/new-hire.asp	20 days	W-4 elements; Optional: date of hire, address for income withholding orders	mail, fax, magnetic cartridge & diskette, website and email	No
Indiana Phone: 866-879-0198 Phone: 317-612-3028 Phone: 866-879-0198, ext. 111 (Technical Support) Fax: 800-408-1388 Fax: 317-612-3036 Email: in-newhire@policy-studies.com Website: www.in-newhire.com	20 days	W-4 elements, date of hire; Optional: date of birth, state of hire; medical insurance	mail, fax, magnetic tape, cartridge tape, diskette, website, email, FTP, EFT	No
Iowa Phone: 877-274-2580 Fax: 800-759-5881 Email: csrue@dhs.state.ia.us Website: www.iowachildsupport.gov	15 days	W-4 elements, date of birth, date of hire, employer's phone, medical insurance availability, date of med insurance qualification, address for income withholding	mail, fax, CD, diskette, website	Yes*

STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
Kansas Phone: 888-219-7801 Phone: 785-296-1716 Fax: 888-219-7798 Fax: 785-291-3423 Email: newhires@dol.ks.gov Website: www.dol.ks.gov	20 days	W-4 Elements, date of hire, FEIN and address for withholding orders	Fax, mail, CD-Rom, diskette, website	No
Kentucky Phone: 800-817-2262 Fax: 800-817-0099 Email: ky-newhire@policy-studies.com Website: www.kynewhire.com	20 days	W-4 elements; Optional: date of birth, state of hire, date of hire, KY employer ID number, medical insurance availability, contact phone	US mail, fax, magnetic tape, diskette, website, file upload via internet	No
Louisiana Phone: 888-223-1461 Fax: 888-223-1462 Email: la-newhire@policy-studies.com Website: www.la-newhire.com	20 days	W-4 elements; Optional: birth date, hire date, insurance availability, salary and occupation, Marital Status and Salary Frequency (hourly, weekly, monthly etc.)	phone, mail, fax, disks, secure file transfer from website, and web entry. (disk and CD's will not be returned to the employer)	No
Maine Phone: 800-442-6003 (Child Support) Phone: 800-845-5808 Phone: 207-624-7880 Fax: 800-437-9611 Fax: 207-287-6882 Email: maine.newhire@state.me.us Website: www.state.me.us/dhs/bfi/dser/new_hire.htm	7 days	W-4 elements, date of birth, date of hire/rehire, employer's Maine Dept. of Labor number and phone number; Optional: availability of medical insurance coverage, income, income frequency, occupation, employee's phone number	phone, mail, fax, magnetic tape, diskette, email, website	Yes, for the state when acting as a contracting agency and any contractor who contracts with the state, or subcontractor thereof (per ME LD 629).

STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
Maryland Phone: 410-281-6000 (Customer Service) Fax: 888-657-3534 Fax: 410-281-6004 Email: md-newhire@policy-studies.com Website: www.mdnewhire.com	20 days	W-4 elements, date of hire, MD unemployment account number (SUIN); medical insurance availability, starting wage/salary, pay frequency; Optional: date of birth, gender, employer contact, phone, and fax	mail, fax, magnetic tape, cartridge tape, diskette, website, email	No
Massachusetts Robert P. Marotta, Project Manager Phone: 617-887-7607 Fax: 617-887-7560 Email: marotta@dor.state.ma.us Website: http://www.mass.gov/?pageID=dorsubtopic&L=4&L0=Home&L1=Businesses&L2=Child+Support+Services&L3=New+Hire+Reporting&sid=Ador	14 days	W-4 elements, date of hire or reinstatement	website, fax, mail Mail to: DOR PO Box 55141 Boston, MA 02205 - 5141	Yes, if paid \$600 or more/year
Michigan Michigan New Hires Operation Center Phone: 800-524-9846 Fax: 877-318-1659 (5 or fewer per week) Email: mi-newhire@policy-studies.com Website: www.mi-newhire.com	20 days	W-4 elements, date of hire; Optional: date of birth, driver's license number	mail, fax, magnetic tape, cartridge tape, diskette, phone, website, FTP	No
Minnesota Phone: 800-672-4473 Phone: 651-227-4661 Fax: 651-227-4991 Fax: 800-692-4473 Email: mn-newhire@policy-studies.com Website: www.mn-newhire.com FTP: ftp.mn-newhire.com EFT: 651-222-4539 EFT: 888-305-7101	20 days	W-4 elements; Optional: date of birth, date of hire, state of hire, employer contact and phone number	phone, mail, fax, magnetic tape, cartridge tape, diskette, FTP, EFT, website	The state and all political subdivisions of the state are required to report ICs; Optional for private employers

STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
Mississippi Phone: 800-241-1330 Fax: 800-937-8668 Website: www.ms-newhire.com	15 days	W-4 elements, date of hire, contact name, state EIN; Optional: date of birth, state of hire, gender	mail, fax, magnetic tape, cartridge tape, diskette, website, email, CD	No
Missouri Phone: 800-585-9234 (Employer Hotline) Phone: 573-526-8699 (Employer Hotline) Phone: 800-859-7999 (General Information) Fax: 573-526-8079 Website: http://dss.mo.gov/cse/newhire.htm	20 days	W-4 elements, date of hire (or date W-4 signed)	mail, fax, magnetic tape, cartridge tape	No
Montana Phone: 888-866-0327 Phone: 406-444-9290 Phone: 406-444-6893 (Internet Upload) Fax: 888-272-1990 Fax: 406-444-0745 Email: cdarrah@mt.gov Website: www.dphhs.mt.gov/csed/relatedtopics/employerinformation.shtml Website: https://dphhs.mt.gov/nhrs/ (Internet Upload)	20 days	W-4 elements, date of hire, employer's phone, fax; Optional: date of birth, state of hire, employee's home and work phones, medical insurance availability, date of qualification	phone, mail, fax, diskette, e-pass, internet upload	No
Nebraska Karen Swenson Phone: 402-471-7361 Email: karen.swenson@nebraska.gov Phone: 888-256-0293 (New Hire) Phone: 877-631-9973 (Child Support) Fax: 866-808-2007 Website: www.ne-newhire.com	20 days	W-4 elements, date of hire; Optional: state of hire, employer contact and phone number, date of birth, medical insurance availability	mail, fax, magnetic tape, cartridge tape, diskette, website, FTP	Yes, effective 1/1/2010

STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
Nevada Phone: 888-639-7241 Phone: 775-684-6370 Fax: 775-684-6379 Email: cakoch@nvdetr.org Website: http://www.welfare.state.nv.us/child/newhires.htm#newhire	20 days	W-4 elements; Optional: date of birth, date of hire, state of hire, NV EIN	mail, fax, magnetic tape, diskette, FTP	No
New Hampshire Phone: 800-803-4485 (Employment Security Office) Phone: 603-229-4371 (Employment Security Office - New Hire) Fax: 888-783-3598 Fax: 603-229-4324 Email: sbird@nhes.nh.gov Website: www.nhes.state.nh.us	20 days	W-4 elements; NHES employer account number, employer's phone; Optional: date of hire, contact, work state, type of hire (employee or contractor)	mail, fax, magnetic tape, CD, diskette	Yes
New Jersey Phone: 888-624-6339 Phone: 877-NJ HIRES [654-4737] Fax: 800-304-4901 Email: nj-newhire@policy-studies.com Website: www.nj-newhire.com	20 days	W-4 elements; Optional: date of birth, date of hire, gender	phone, mail, fax, magnetic tape, cartridge tape, diskette, website, email	Yes
New Mexico Phone: 800-288-7207 (in NM - Child Support) Phone: 800-585-7631 (outside NM – Child Support) Phone: 888-878-1607 Fax: 888-878-1614 Email: nm-newhire@policy-studies.com (Not for New Hire reporting) Website: www.nm-newhire.com	20 days	W-4 elements; Optional: date of birth, date of hire, state of hire, employer's payroll address, contact, phone, medical insurance availability	phone, mail, fax, magnetic tape, cartridge tape, diskette, website, FTP	No

STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<p>New York</p> <p>Phone: 800-972-1233 Phone: 518-320-1079 (including multistate & magnetic information) Fax: 518-320-1080 Email: childsupport.fc-ny@acs-inc.com</p> <p>Website: http://www.tax.ny.gov/bus/wt/newhire.htm</p>	20 days	W-4 elements; Optional: date of hire	mail, fax, magnetic tape, cartridge tape, diskette	Yes
<p>North Carolina</p> <p>Phone: 888-514-4568 (New Hire) Fax: 866-257-7005 Email: nc-newhire@policy-studies.com</p> <p>Website: www.ncnewhires.com</p>	20 days	W-4 elements, state EIN; Optional: date of birth, date of hire, employer contact, phone	mail, fax, magnetic tape, cartridge tape, diskette, website	No
<p>North Dakota</p> <p>Phone: 800-755-8530 Phone: 701-328-3582 TTY Service: 800-366-6889 Fax: 701-328-5497 Email: sohire@nd.gov</p> <p>Website: www.childsupportnd.com</p>	20 days	W-4 elements; Optional: date of birth, date of hire,	website, web file transfer, mail, fax, diskette	No
<p>Ohio</p> <p>Phone: 888-872-1490 Phone: 614-221-5330 Fax: 888-872-1611 Fax: 614-221-7088 Email: oh-newhire@policy-studies.com</p> <p>Website: www.oh-newhire.com</p>	20 days	W-4 elements, date of birth, date of hire, state of hire; Optional: gender, Earned Income Tax Credit claim, date of termination	mail, fax, magnetic tape, cartridge tape, diskette, website, ftp, internet secure file transfer	Yes, if paid over \$2,500 or more per year. Please include dates payment will begin and length of contract service.

STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<p>Oklahoma</p> <p>Phone: 800-317-3785 Phone: 405-557-7133 Phone: 405-557-7297 (Technical Information) Fax: 800-317-3786 Fax: 405-557-5350 Email: newhire@oesc.state.ok.us</p> <p>Website: https://www.ok.gov/oesc/index.php?c=8&sc=2</p>	20 days	W-4 elements, state of hire, date of hire (first day of work); Optional: occupation, salary, date of birth, OK employer account # (assigned by OESC), availability of health insurance for dependents, recall (rehire) date	mail, fax, magnetic tape, cartridge tape, diskette, website	No
<p>Oregon</p> <p>Phone: 503-378-2868 Phone: 866-907-2857 Fax: 877-877-7415 Fax: 503-378-2863 Fax: 503-378-2864 Email: employer.reports@doj.state.or.us</p> <p>Website: www.dcs.state.or.us/employers.htm</p>	20 days	W-4 elements; Optional: employer contact name, number and address for withholding orders, employer State Employer Identification Number, date of birth, date of hire	mail, fax, cartridge tape, diskette, CD and FTP	No
<p>Pennsylvania</p> <p>Phone: 888-PAHIRES [724-4737] Fax: 866-748-HIRE [4473] Email: ra-li-cwds-newhire@state.pa.us</p> <p>Commonwealth of Pennsylvania New Hire Reporting Program PO Box 69400 Harrisburg, PA 17106-9400</p> <p>Website: www.cwds.state.pa.us For manual secure FTP: https://dliftp.state.pa.us For automatic/scripted secure FTP: 164.156.70.163</p> <p>Contact the Program for username and password information to initiate secure FTP account setup.</p> <p>Employer contact is made via email: Email: ra-li-cwds-newhiresf@state.pa.us</p>	20 business days	W-4 elements, date of hire (first day of work), employer contact name and phone; Optional: date of birth	mail, fax, website (data entry or file upload), SFTP	No

STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
Puerto Rico State New Hire Registry PO Box 191020 San Juan, PR 00919-1020 Phone: 787-754-5353 Fax: 787-765-1313	20 days	W-4 elements, employer's state ID number, date of birth, date of hire, state of hire, salary	mail, fax	No
Rhode Island Phone: 888-870-6461 (New Hire) Phone: 401-222-2847 (Child Support) Phone: 888-870-6461 (Reporting) Fax: 888-430-6907 Email: contact@rinewhire.com (info only) Website: www.rinewhire.com FTP: ftp.rinewhire.com	14 days	W-4 elements, medical insurance availability, date of availability; Optional: date of birth, date of hire, state of hire, payroll address	phone, mail, fax, magnetic tape, cartridge tape, diskette, website, internet upload, FTP	No
South Carolina Phone: 888-454-5294 (New Hire) Phone: 803-898-9235 (New Hire) Phone: 800-768-5858 (Child Support) Fax: 803-898-9100 Website: www.scnewhire.com	20 days	W-4 elements; Optional: date of birth, date of hire, employer's phone number	mail, fax, internet upload, website, FTP	No
South Dakota Phone: 888-827-6078 Phone: 605-626-2942 Fax: 888-835-8659 Fax: 605-626-2842 Website: www.sdjobs.org	20 days	W-4 elements; Optional: date of birth, date of hire, state of hire	phone, mail, fax, cartridge tape, diskette, website	No

STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
Tennessee Phone: 888-715-2280 Fax: 877-505-4761 Email: support@tnnewhire.com Website: www.tnnewhire.com FTP: maxpost.maximus.com	20 days Optional: 5 days (recommended to) help detect fraud in UI and WC programs)	W-4 elements, date of hire; Optional: date of birth, state of hire, gender, medical insurance availability, Earned Income Tax Credit availability, payroll address, whether employee has been terminated; store or location number, if available	phone (up to 2), mail, fax, magnetic tape, cartridge tape, diskette, website, internet upload, FTP	No
Texas Phone: 800-850-6442 (Employer Line) Phone: 800-252-8014 (Child Support) Fax: 800-732-5015 Email: employer.newhire@cs.oag.state.tx.us Website: www.employer.oag.state.tx.us	20 days	W-4 elements; Optional: date of birth, date of hire, state of hire, TX EIN, salary, salary frequency, contact name, payroll address	phone, mail, fax, website, FTP, DTS	No
Utah Phone: 800-222-2857 Phone: 801-526-9235 Fax: 801-526-4391 Email: nbradfo@utah.gov Website: http://jobs.utah.gov/newhire	20 days	W-4 elements; Optional: date of birth, date of hire	phone (up to 3), mail, fax, diskette, CD, website, EFT, online, SSH	No
Vermont Phone: 800-786-3214 (Child Support) Phone: 802-241-2915 Fax: 802-828-4286 Email: empl@ocs.state.vt.us Website: www.labor.vermont.gov	10 days	W-4 elements, date of hire	mail, fax, magnetic tape, cartridge tape, diskette, website, EFT	No
Virgin Islands Phone: 340-776-3700, ext. 2038 Fax: 340-774-5908 Email: newhire@usvi.org	20 days	W-4 elements, date of birth, date of hire, state of hire; Optional: employer's unemployment insurance ID number	mail, fax, email, diskette	No

STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
Virginia Phone: 800-979-9014 Phone: 804-771-9733 Fax: 800-688-2680 Fax: 804-771-9709 Email: va-newhire@policy-studies.com Website: www.va-newhire.com FTP: www.va-newhire.com Modem: 804-771-9768	20 days	W-4 elements; Optional: date of birth, date of hire, insurance availability.	mail, fax, cartridge, CDs (will not be returned to employer), diskette, website, secure file transfer from web, modem (ProComm/EFT)	No
Washington Phone: 800-562-0479 (New Hire) Phone: 800-591-2760 (Employer Ombudsman) Fax: 800-782-0624 Website: www.childsupportonline.wa.gov	20 days	W-4 elements, date of birth	phone, mail, fax, website, FTP, internet upload	No
West Virginia Phone: 877-625-4669 (New Hire) Phone: 304-346-9513 Fax: 877-625-4675 Fax: 304-346-9518 Website: www.wv-newhire.com	14 days	W-4 elements; Optional: date of birth, date of hire	phone, mail, fax, diskette, website	No
Wisconsin Phone: 888-300-4473 Fax: 800-277-8075 Email: wi-newhire@policy-studies.com Website: http://dwd.wisconsin.gov/uinh/ Website: www.wi-newhire.com	20 days	W-4 elements, date of hire; Optional: date of birth	phone, mail, fax, magnetic tape, cartridge tape, diskette, CD, FTP, website	No
Wyoming Phone: 800-970-9258 Fax: 800-921-9651 Website: www.wy-newhire.com	20 days	W-4 elements; Optional: date of birth, date of hire, employer contact and phone number, medical health insurance	mail, fax, magnetic tape, cartridge tape, diskette (pre-formatted upon request), website, FTP	No

STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<p>* Definition of a "contractor" in Iowa:</p> <ul style="list-style-type: none"> - Who is 18 years of age or older; - Who performs labor in IA and to whom a payor of income makes payments which are not subject to income withholding for child support; - For whom the payor of income is required by the IRS to file a 1099 MISC form; and - Who is a natural, individual person, NOT a corporation, government, business trust, estate, partnership, or other legal entity, however organized. 				

INDIVIDUAL PAYROLL RECORD SHEET



INDIVIDUAL PAYROLL RECORD

Name _____

Employee # _____

Address: _____

Social Security # _____ - _____ - _____ Position _____ Birth Date _____ Phone # _____

Regular Rate _____ Overtime Rate _____ Withholding Status _____ First Day Worked _____ Last Day Worked _____

PERIOD ENDING	TOTAL HOURS		WAGES			TOTAL GROSS PAY	DEDUCTIONS					TOTAL DEDUCTIONS	NET PAY	Check #
	Regular	Overtime	Regular	Overtime	Cafeteria Deduct.		Social Security	Medi-care	Pretax Retire.	Federal Withhold.	State Withhold.			
1 JAN.														
2														
3														
4														
5														
TOTAL JAN.														

1 FEB.														
2														
3														
4														
5														
TOTAL FEB.														

1 MAR.														
2														
3														
4														
5														
TOTAL MAR.														

TOTAL 1ST QTR															
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1 APR.														
2														
3														
4														
5														
TOTAL APR.														

1 MAY														
2														
3														
4														
5														
TOTAL MAY														

1 JUNE														
2														
3														
4														
5														
TOTAL JUNE														

TOTAL 2ND QTR															
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YEAR TO DATE															
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Name _____

Employee # _____

Address: _____

Social Security # _____ - _____ - _____ Position _____ Birth Date _____ Phone # _____

Regular Rate _____ Overtime Rate _____ Withholding Status _____ First Day Worked _____ Last Day Worked _____

PERIOD ENDING	TOTAL HOURS		WAGES			TOTAL GROSS PAY	DEDUCTIONS					TOTAL DEDUCTIONS	NET PAY	Check #
	Regular	Overtime	Regular	Overtime	Cafeteria Deduct.		Social Security	Medi-care	Pretax Retire.	Federal Withhold.	State Withhold.			
1 JULY														
2														
3														
4														
5														
TOTAL JULY														

1 AUG.														
2														
3														
4														
5														
TOTAL AUG.														

1 SEPT.														
2														
3														
4														
5														
TOTAL SEPT.														

TOTAL 3RD QTR														
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1 OCT.														
2														
3														
4														
5														
TOTAL OCT.														

1 NOV.														
2														
3														
4														
5														
TOTAL NOV.														

1 DEC.														
2														
3														
4														
5														
TOTAL DEC.														

TOTAL 4TH QTR														
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YEAR TO DATE														
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