Form **2032**
(Rev. July 1983)
Department of the Treasury
Internal Revenue Service

# Contract Coverage Under Title II of the Social Security Act

**(For use by an American employer to extend social security coverage to United States citizens and residents employed by its foreign affiliates or to amend an agreement on a previously filed Form 2032)**

OMB No. 1545-0137

**File three copies of this form**

This agreement (or amended agreement) is entered into under the provisions of section 3121(l) of the Internal Revenue Code and the applicable regulations between _____,
(Name and address, including ZIP code)

an American employer, and the Director of the Internal Revenue Service Center _____.
(Location of Service Center)

If this is an amendment to a previously filed agreement, please give the following information:

_____ on _____
(Location where previous Form 2032 filed) (Date Director signed original agreement on Form 2032)

This agreement extends the Federal insurance system under Title II of the Social Security Act to certain services performed outside the United States by U.S. citizens and residents employed by any of the following foreign affiliates of the American employer:

| | |
|---|---|
| **1** Name and address | **4** Name and address |
| **2** Name and address | **5** Name and address |
| **3** Name and address | **6** Name and address |

**Note:** *If this agreement includes more than six foreign affiliates, attach a separate sheet of paper identified as a part of this agreement*

**(1)** To pay amounts equal to the taxes that would be imposed by Code sections 3101 and 3111 if the payment for the services were considered wages; and

**(2)** To pay, on written notification and demand, amounts equal to the interest, additions to taxes, and penalties that would apply if the payment for the services were considered wages; and

**(3)** To comply with all regulations under Code section 3121(l).

The American employer's employer identification number is _____.

The estimated number of employees to be initially covered by this agreement or amendment is _____ nonagricultural; _____ agricultural.

_____ By _____
(Name and address of American employer) (Individual authorized to enter into this agreement for American employer)

_____ _____
(Date) (Title of Individual)

_____ _____
(Date) (Director, Internal Revenue Service Center)

**For Paperwork Reduction Act Notice, see back of this page**

# Instructions

## Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. If you want the employees of your foreign affiliate to be covered under social security, you are required to give us this information.

## Purpose

Use this form to extend coverage under the Social Security Act to U.S. citizens and residents employed abroad by foreign affiliates of an American employer.

An American employer, for the purposes of this agreement, is an employer which is (1) the United States or any instrumentality thereof, (2) an individual who is a resident of the United States, (3) a partnership if two-thirds or more of the partners are residents of the United States, (4) a trust if all of the trustees are residents of the United States, or (5) a corporation organized under the laws of the United States or of any state.

A foreign affiliate of an American employer, for purposes of this agreement, is a foreign entity in which the American employer owns at least 10% interest (directly or through one or more entities) in the voting stock or profits.

## Completing Form 2032

Each copy of the form must be signed and dated by the officer or other individual authorized to enter into the agreement or amendment. After the Director of the Internal Revenue Service Center signs and dates the form, it constitutes the agreement authorized by section 3121(l) of the Internal Revenue Code. The Internal Revenue Service will return one copy of Form 2032 to the American employer, send one copy to the Social Security Administration, and keep one copy.

## Where to File

File 3 copies of this form with the Internal Revenue Service Center for the State where the American employer's principal place of business in the United States is located as listed below. (An American employer already filing Form 941, Employer's Quarterly Federal Tax Return, should file Form 2032 with the Internal Revenue Service Center where the employer files Form 941 and should enter on Form 2032 its employer identification number as shown on Form 941.)

| If your principal place of business is in ▼ | File with the Internal Revenue Service Center at ▼ |
|---|---|
| New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester | Holtsville, NY 00501 |
| New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont | Andover, MA 05501 |
| District of Columbia, Delaware Maryland, Pennsylvania | Philadelphia, PA 19255 |
| Alabama, Florida, Georgia Mississippi, South Carolina | Atlanta, GA 31101 |
| Michigan, Ohio | Cincinnati, OH 45999 |
| Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas | Austin, TX 73301 |
| Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming | Ogden, UT 84201 |
| Illinois, Iowa, Missouri, Wisconsin | Kansas City, MO 64999 |
| California, Hawaii | Fresno, CA 93888 |
| Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia | Memphis, TN 37501 |

American employers in Guam, American Samoa, the Virgin Islands, or Puerto Rico should file this form with the U.S. Internal Revenue Service Center, Philadelphia, PA 19255.

## Amending this Agreement

During the period that this agreement is in effect for one or more foreign affiliates of an American employer, it may be amended by the American employer at any time to include any of its foreign affiliates not previously included by filing another Form 2032 in triplicate. (Form 2032 Supplement, previously used to amend Form 2032, is obsolete.)

## Terminating this Agreement

Once this agreement has been in effect for 8 or more years, the American employer can revoke it by giving 2 years notice (in accordance with Code section 3121(l) and the applicable regulations).

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