

Federal, State and Local Governments (FSLG) Mission Statement

The mission of Federal, State and Local Governments (FSLG) is to provide government entities top-quality service by helping them understand and comply with their Federal tax responsibilities and applying the law with integrity and fairness to all.

This objective is accomplished through partnering, coalition-building, and conducting outreach and education with FSLG customers; and is balanced with our responsibility for assessing compliance through employment tax examinations, compliance checks on filing requirements, and through review or trend analysis of examined cases and issues.

Customer Outreach

FSLG delivers various services through partnering with government associations, practitioner associations, IRS Counsel, and other IRS offices. Specially trained IRS staff can address tax topics unique to government entities such as governmental employer responsibilities and issues of payments to outside contractors.

Our offices, located throughout the country, provide assistance through educational seminars and workshops at national and local levels focused on:

- employment tax withholding, reporting, and filing requirements, and
- information return reporting requirements associated with payments to vendors

To find your local FSLG Specialist, go to www.irs.gov/govt/fslg and select “FSLG Customer Services.”

Education

FSLG provides educational materials covering employment taxes, information returns, and employer-related tax topics. The FSLG website contains general news and tax information covering various educational topics.

Visit www.irs.gov/govt/fslg for tax information including:

FSLG Newsletter

Provides information about current Developments and upcoming events of interest to government entities. Subscribe to the Newsletter from the above website.

Educational Products

- Pub. 963, *Federal-State Reference Guide*
- Pub. 5137, *Fringe Benefits Guide*
- Pub. 5138, *Quick Reference Guide for Public Employers*

Fact Sheets

Provide information on various topics affecting government entities.

FAQs

Answers to frequently asked questions on topics such as fringe benefits and retirement plans

Toolkits for Government Employers

- Public Employer’s Toolkit
- Government Entity Compliance Toolkit
- Government Retirement Plans Toolkit
- International Withholding Issues Toolkit

Links are also provided for the more popular IRS publications and forms used by government entities:

- Publication 15, *Circular E, Employer’s Tax Guide*
- Publication 15-A, *Employer’s Supplemental Tax Guide*
- Publication 15-B, *Employer’s Tax Guide to Fringe Benefits*
- Form SS-8, *Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding*

Forms and Publications are always free and may be downloaded or ordered from the IRS website at:

www.irs.gov/formspubs

Forms may also be ordered by calling The IRS toll free (800) 829-3676 (FORM)

Compliance

The Office of Federal, State, and Local Governments has responsibility for ensuring the Federal tax compliance of four distinct customer market segments: Federal agencies, state agencies, local governments, and quasi-governmental entities.

In addition to the taxpaying customer market segments, there are two other customer segments that are vital in serving our primary customers: government associations and government practitioners.

Because FSLG customers are usually exempt from Federal income tax, our compliance efforts are generally focused on employment tax and information return reporting.

FSLG works with the Social Security Administration (SSA) to educate government entities about Section 218 Social Security Agreements. These agreements govern social security and/or Medicare coverage for state and local employees. While IRS is responsible for administering and enforcing the tax laws, SSA processes and interprets these agreements and related coverage issues.

FSLG coordinates with other IRS offices such as Employee Plans, Excise Tax, and Taxpayer Advocate Service to better assist you in resolving your tax problems.

Federal Agencies

The Federal agency tax compliance group has the lead responsibility to identify and coordinate Federal agency issues. Due to the complex nature of these entities and their transactions, the Federal agency group was formed to address both the service needs and compliance aspects of this market segment. Federal Agency training seminars are conducted annually to provide updated training regarding various issues related to these government entities.



FSLG Area Offices

The office of Federal State and Local Governments (FSLG) is part of the Government Entities business unit of the Tax Exempt and Government Entities (TE/GE) Operating Division of the Internal Revenue Service. FSLG supports Federal agencies, quasi-government entities, state agencies, local governments and the U.S. Territories.

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Gulf Coast

Alabama, Arkansas, Louisiana, Mississippi, Oklahoma and Texas

Mid-Atlantic

Delaware, District of Columbia, Illinois, Maryland, Michigan, Pennsylvania, Ohio, Virginia, West Virginia

Midwest

Indiana, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, and Wisconsin

Northeast

Connecticut, Maine, Massachusetts, New Hampshire, New York, New Jersey, Rhode Island and Vermont

Pacific Coast

Alaska, California, Hawaii, Nevada, Oregon, Washington and the Pacific Territories of Guam, American Samoa, and the Northern Mariana Islands

Southeast

Florida, Georgia, Kentucky, North Carolina, South Carolina, Tennessee and the Atlantic Territories of Puerto Rico and U.S. Virgin Islands

Western

Arizona, Colorado, Idaho, Montana, New Mexico, Utah and Wyoming

Federal Agency Group

All Federal agencies nationwide

Customer Service

Federal, State & Local Government website:

www.irs.gov/govt/fslg

E-mail Federal, State & Local Government your questions at: tege.ask.fslg@irs.gov

Mail your correspondence to:

Internal Revenue Service
Federal, State and Local Governments
SE:T:GE:FSL Attn: CPM Manager
1111 Constitution Ave NW
Washington, DC 20224

Call with your questions to:
TE/GE Customer Account Services
(877) 829-5500



**Tax Exempt &
Government Entities**

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