

**Office of Operations  
2015 Fall Conference  
December 8-9**

***Partners in Excellence***  
**General Tax Tips & Statistics**  
Diane Moore



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# TAX & COMPLIANCE MAILBOX – DAY 1

## AGENDA

- New Payroll Staff
  - New Bulletin Issued – “General Tax Tips”
    - Discusses the process for an Agency to submit an inquiry/request in writing to the our mailbox (TaxandCompliance@osc.state.ny.us).
    - Various payroll items that can be requested (W-2c, Reissued W-2, Reissued W-2c, Income tax refund, SS/Med tax refund, ...)
    - Employee Addresses and Tax Withholding (W-4, IT-2104)
    - Lock-in Letters
    - Tax Advice



# TAX WITHHOLDING - FEDERAL

If neither of the above situations applies, stop here and enter the number from line 11 on line 3 of Form 114 below.

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

<b>Form W-4</b> Department of the Treasury Internal Revenue Service		<b>Employee's Withholding Allowance Certificate</b>		OMB No. 1545-0074 <span style="font-size: 2em; font-weight: bold;">2015</span>	
▶ 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.					
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 withhold 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. ▶ <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 2015, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"> <li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b></li> <li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li> </ul> If you meet both conditions, write "Exempt" here . . . . . ▶					
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 (This form is not valid unless you sign it.) ▶				Date ▶	
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)	

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Cat. No. 10220Q

Form **W-4** (2015)



# TAX WITHHOLDING - NYS



New York State Department of Taxation and Finance

## Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

### IT-2104

First name and middle initial		Last name		Your social security number	
Permanent home address (number and street or rural route)			Apartment number		Single or Head of household <input type="checkbox"/> Married <input type="checkbox"/>
City, village, or post office			State	ZIP code	Married, but withhold at higher single rate <input type="checkbox"/>
<small>Note: If married but legally separated, mark an X in the Single or Head of household box.</small>					
Are you a resident of New York City? ..... Yes <input type="checkbox"/> No <input type="checkbox"/> Are you a resident of Yonkers? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>					
<b>Complete the worksheet on page 3 before making any entries.</b>					
1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 17) .....					1
2 Total number of allowances for New York City (from line 28) .....					2
<b>Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.</b>					
3 New York State amount .....					3
4 New York City amount .....					4
5 Yonkers amount .....					5

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Employee's signature	Date
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**Penalty** – A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

**Employee:** detach this page and give it to your employer; keep a copy for your records.

**Employer: Keep this certificate with your records.**

Mark an X in box A and/or box B to indicate why you are sending a copy of this form to New York State (see instructions):

A Employee claimed more than 14 exemption allowances for NYS ..... A

B Employee is a new hire or a rehire ... B  First date employee performed services for pay (mm-dd-yyyy) (see instr.): \_\_\_\_\_

Are dependent health insurance benefits available for this employee? ..... Yes  No

If Yes, enter the date the employee qualifies (mm-dd-yyyy): \_\_\_\_\_

Employer's name and address (Employer: complete this section only if you are sending a copy of this form to the NYS Tax Department.)	Employer identification number



# STATISTICS – DAY 1

- 2015 Statistics
  - How many W-2s (330K+)
  - How many W-2cs (40K)
  - How many Reissued W-2s (2,824)
  - Lock-in Letters (1,086)



# GENERAL TAX TIPS & STATISTICS – DAY 2

## AGENDA

- An informative session highlighting some of the areas within Tax Audit and Compliance that generate our highest concentration of work.
  - Corrected W-2s (W-2cs)
  - Reissued W-2s
  - Reissued W-2cs
  - Lock-in Letters
  - General Tax Refunds
  - Nonresident Alien (NRA) Social Security/Medicare Refunds
  - Employee Address Changes
  - Tax Advice
  - Employee Tax Withholding
  - InterTrac
  - Statistics



# GENERAL TAX TIPS & STATISTICS – DAY 2

- All Agency inquiries/requests must be submitted in writing to the Tax and Compliance mailbox ([TaxandCompliance@osc.state.ny.us](mailto:TaxandCompliance@osc.state.ny.us)), not to Employees' personal email addresses.
  - Corrected W-2s (W-2cs)
    - Reason
    - Backup documentation
    - Process for and after Issuance
  - Reissued W-2s
    - 2001-present
    - Current Year (“CY”) – Agencies can reprint (Payroll for North America>U.S. Annual Processing>W-2 Reporting>W-2 Reprint)
    - Prior Year (“PY”) – OSC issued
    - Allow 2-3 weeks for processing



# GENERAL TAX TIPS & STATISTICS – DAY 2

- Reissued W-2cs
- Lock-in Letters
  - Agencies cannot adjust in PayServ
  - Refer EE to IRS if they have any questions (1-855-839-2235)
- Tax Refunds
  - General
    - CY vs. PY
    - Required documentation
    - PY - Receipt, Reconciliation, and Issuance
  - NRA
    - CY vs. PY
    - Required documentation
    - PY – Receipt, Reconciliation, and Issuance



# GENERAL TAX TIPS & STATISTICS – DAY 2

- Employee Address Changes
  - Agency responsibility
- Tax Advice
- Employees Tax Withholding
  - IRS Publication 505
    - Agencies should process the W-4 Form as soon as possible
      - 30-day deadline after EE submits
    - Employees Claiming Exemption from Tax Withholding
      - Due February 15 every year; (2016, is 2/16)
      - Federal Income tax only
- InterTrac (Agency Contacts)



# GENERAL TAX TIPS & STATISTICS – DAY 2

- 2015 Statistics
  - How many W-2s (330K+)
  - How many W-2cs (40K)
  - How many Reissued W-2s (2,824)
  - Lock-in Letters (1,086)



# GENERAL TAX TIPS & STATISTICS – DAY 2

- SUMMARY
  - Types of W-2s
  - Lock-in Letters
  - Refunds
  - Tax Advice
  - EE Address Changes, Tax Withholding, and InterTrac
  - Metrics



# GENERAL TAX TIPS & STATISTICS



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## QUESTIONS ?????

[TaxandCompliance@osc.state.ny.us](mailto:TaxandCompliance@osc.state.ny.us)

