

## **Information Items**

1. TE/GE Customer Service:

**Customer Account Services** (877) 829-5500 (telephone inquiries)  
**Business and Specialty Hotline** (800) 829-4933 (employment tax account problems and request for an Employer Identification Number). Hours for the hotline are Monday-Friday, 7:30 a.m. to 10:00 p.m. CST.  
**Centralized e-Help** (866) 255-0654 (desk support for e-file, Electronic Federal Tax Payments System (EFTPS), TeleFile, and future e-services)

**Federal, State and Local Government South Dakota contacts:**

FSLG Specialist Rhonda Kingsley, 701-239-5400, ext: 261  
FSLG Specialist Allyn Klamon, (701) 227-0133

2. Web Sites:

Internal Revenue Service <http://www.irs.gov.govt>  
Internal Revenue Service <http://www.irs.gov> You can request an Employer Identification Number on the web site 24 hours a day, 7 days a week. Use the "search" button at the left side of the web page and enter key words or phrases for your topic in the entry box. You can also search for forms and documents at this site.  
Employers' web site <http://www.businesslaw.gov>  
Social Security Administration <http://www.ssa.gov>  
U.S. Citizenship & Immigration Services [www.uscis.gov](http://www.uscis.gov) or call (800) 870-3676 to request Form I-9, "Employment Eligibility Verification"

3. Publication 963, "***Federal-State Reference Guide***", Catalog #21843B, is available on the IRS Web site or you can order it by calling (800) 829-3676.

4. Option for businesses to electronically pay federal taxes via the Internet (Electronic Federal Tax Payment System- EFTPS-OnLine). You can view EFTPS-OnLine at <http://www.eftps.gov>. For more information or specific questions regarding the web site, call (877)511-4899. For general questions call Customer Service (800) 945-8400 or (800)555-4477.

5. Form 941, "***Employer's Quarterly Federal Tax Return***", can now be filed electronically. For more information and a list of approved providers, visit IRS Web Site at [www.irs.gov/efile](http://www.irs.gov/efile).

6. Employers are allowed to furnish W-2s to employees electronically; the employee must give his/her consent. For more information, see Publication 15-A, "***Employer's Supplemental Tax Guide***". Most Forms 1099 can be furnished electronically if the recipient consents. See "***Instructions for Forms 1099, 1098, 5498, and W-2G***", for information.

7. Questions on procedures for filing Forms W-2 or W-3, call SSA at (800)-772-6270 or you can e-mail Carolyn Sykes, CPP, Employer Service Liaison Officer at [carolyn.sykes@ssa.gov](mailto:carolyn.sykes@ssa.gov). Carolyn can advise you how to file your Forms W-2 on-line, and use the SSA system to print copies for your employees at [www.ssa.gov/employer](http://www.ssa.gov/employer).
8. TIN Matching program. IRS expanded the Prefiling TIN Matching Service. For more information on the program go to the web site [www.TIN.Matching@irs.gov](http://www.TIN.Matching@irs.gov).

### **Information regarding 403(b) Plans, 457 Plans, and Cafeteria Plans**

1. Web Site at [www.irs.gov/ep](http://www.irs.gov/ep)

You can order the following relating to 403(b) and 457 plans

- Interactive disk – (Catalog #31917C, Publication #3767)
- Video – (Catalog #31918N, Publication #3768)

2. Brenda Smith-Custer is the Employee Plans Customer Education and Outreach Area Analyst for the 14 states Central Mountain Area. You can reach her:

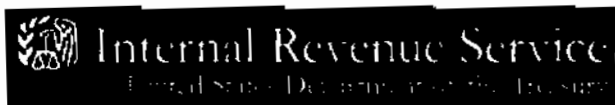
- Telephone - (913) 789-1238
- Fax - (913) 789-1234
- E-mail – [Brenda.L.Smith-Custer@irs.gov](mailto:Brenda.L.Smith-Custer@irs.gov)
- Help Desk – (877) 829-5500

3. Cafeteria Plan and Flexible Spending Account, “Frequently Asked Questions” are available on the IRS Internet home page at: [www.irs.gov](http://www.irs.gov). Use the “search” button at the left side of the web page and enter key words or phrases for your topic in the entry box. See enclosed “Sample of Frequently Asked Questions” that are currently located on the web site.
4. The Taxable Fringe Benefit Guide is available to view or download; web site [www.irs.gov/govts](http://www.irs.gov/govts). Then click on “government entities”, then click on Federal, State, & Local Governments, then click on “educational products”, which brings you to where you will find the Fringe Benefit Guide and also Pub 963.

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**Lee DeJabet, State Social Security Administrator  
State Auditor’s Office, O.A.S.I.  
500 E. Capitol Avenue  
Pierre, SD 57501  
Phone #: 605-773-3900  
FAX # 605-773-3325**

**When doing a school consolidation she must be contacted.**



## IRS Announces 2008 Standard Mileage Rates; Rate for Business Miles Set at 50.5 Cents per Mile

IR-2007-192, Nov. 27, 2007

WASHINGTON — The Internal Revenue Service today issued the 2008 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning Jan. 1, 2008, the standard mileage rates for the use of a car (including vans, pickups or panel trucks) will be:

- 50.5 cents per mile for business miles driven;
- 19 cents per mile driven for medical or moving purposes; and
- 14 cents per mile driven in service of charitable organizations.

The new rate for business miles compares to a rate of 48.5 cents per mile for 2007. The new rate for medical and moving purposes compares to 20 cents in 2007. The rate for miles driven in service of charitable organizations has remained the same.

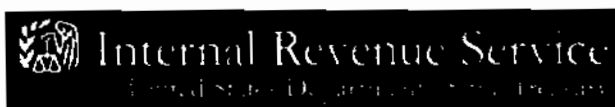
The standard mileage rate for business is based on an annual study of the fixed and variable costs of operating an automobile; the standard rate for medical and moving purposes is based on the variable costs as determined by the same study. Runzheimer International, an independent contractor, conducted the study for the IRS.

The mileage rate for charitable miles is set by law.

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS), after claiming a Section 179 deduction for that vehicle, for any vehicle used for hire or for more than four vehicles used simultaneously

[Revenue Procedure 2007-70](#) contains additional information on these standard mileage rates

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## Standard Mileage Rates

The following table summarizes the *optional* standard mileage rates for employees, self-employed individuals, or other taxpayers to use in computing the deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes

*For the three periods beginning August 25, 2005 and ending December 31, 2006, this table also lists the rates for providing donated services to charity for relief related to Hurricane Katrina, and the amount that may be excluded from income by those reimbursed for such use.*

Applicable Period	Rates (in cents per mile)	Source
2007	Business 48.5	IR-2006-168
	Charitable 14	
	Medical and moving 20	
2006	Business 44.5	IR-2005-138
	Charitable contribution:	
	(a) General 14	
	(b) Hurricane Katrina deduction 32	
	(c) Hurricane Katrina reimbursement 44.5	
Medical and moving 18		
September 1 - December 31, 2005	Business 48.5	IR-2005-99  Pub. L. 109-73
	Charitable contribution:	
	(a) General 14	
	(b) Hurricane Katrina deduction 34	
	(c) Hurricane Katrina reimbursement 48.5	
Medical and moving 22		
August 25 - 31, 2005	Business 40.5	IR-2004-139  Pub. L. 109-73
	Charitable contribution:	
	(a) General 14	
	(b) Hurricane Katrina deduction 29	
	(c) Hurricane Katrina reimbursement 40.5	
Medical and moving 15		
January 1 - August 24, 2005	Business 40.5	IR-2004-139
	Charitable 14	
	Medical and moving 15	
2004	Business 37.5	IR-2003-121
	Charitable 14	
	Medical and moving 14	
2003	Business 36.0	Rev. Proc. 2002-61
	Charitable 14	
	Medical and moving 12	
2002	Business 36.5	Rev. Proc. 2001-54
	Charitable 14	
	Medical and moving 13	

### Earlier Years

2001: Rev. Proc. 2000-48, 2000-2 C.B. 570