Volume 6, Issue 3

"It knows the rules!"™

MasterNews

Information for the MasterTax User

In This Issue:

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Tracy Hoffman

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Lauren Lasecke
Max Patterson
Sheila Roe

Welcome to the New *MasterNews*!

MasterTax is pleased to introduce the first edition of the updated and enhanced *MasterNews*!

The changes to our newsletter bring more than just a fresh new look; we have expanded some of our most popular columns, and added several exciting features. Some highlights include the new *MasterTax Help Desk*, which answers customer questions, and *Did You Know?*, which explains how customers can utilize reports and functions to simplify and develop their current processes.

The redesign of *MasterNews* is just one aspect of our continuous effort to provide our customers with valuable tools and information to make their jobs easier. We are also in the process of upgrading our website. The new site will offer up-to-date industry news, useful resources, educational webinars, enhanced product information, and many more interesting additions! We will keep you informed about the launch date.

We hope you enjoy the new *MasterNews*, and as always, thank you for your business!

Simple Tips for an Easier Year End

As year end approaches and schedules get even busier, payroll tax processors are under increasing pressure. While many tasks must be performed during December and January, preparation for annual processing doesn't have to wait. In fact, starting the process early can help ensure a smoother year end.

Tip 1: Run an EIN Validation report. Verify all EINs match the state-approved format.

Tip 2: Run an Applied For EIN report. If you are e-filing, verify there are no EINs with an **Applied For** status.

Tip 3: Run a Company Tax Form Filing Method report. Verify the correct filing methods are set up for your annual reconciliation forms.

Tip 4: Run and balance your YTD Analysis report at the end of each quarter. Verify the data in MasterTax matches the data sent to the taxing agencies.

If you are using the W-2 Reporting Module:

Tip 5: Review the levels that are assigned to Employee W-2 exceptions.

Tip 6: Verify your RTS file is set up to include W-2 information.

Annual Returns Made Simple with the W-2 Reporting Module

MasterTax was pleased to release the highly anticipated W-2 Reporting module to customers this past June. This add-on module imports employee information from a user's payroll system, compares it automatically to the existing data, and verifies there are no variances prior to report generation. Paper, e-File, and Mag Media employer W-2s can then be created for Federal, State, and Local jurisdictions, based on each agency's requirements.

The module also allows users to make employee-level adjustments prior to filing returns, include W-2s in their company packages, and reprint copies of annual returns and W-2s, as needed, for agency inquiries or internal audits.

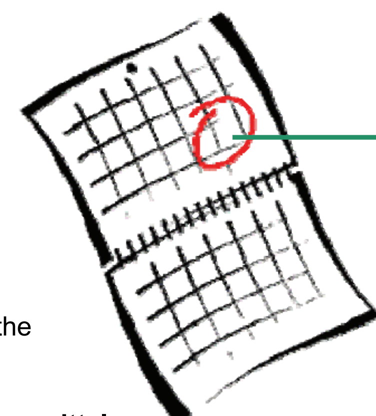
Ellen Hanson, Tax Service Operations Manager at MasterTax Service, was one of the beta testers for the W-2 Reporting module. "It was great!" she said. "During annual processing, employee totals were reconciled with summary totals, which eliminated errors on many returns, and prevented us from receiving agency notices due to annual forms being submitted with incorrect data."

"Once our customers see a demonstration of the module, they are sold!" said Richard Warneka, President of MasterTax, LLC. "Not only does it simplify year-end processing, but the time savings are significant."

With year end just around the corner, customers are encouraged to start preparing now. Specifications showing the layout of the W-2 records are available on the MasterTax Resource Center [Help>Resource Center]. Scroll down to the "File Import Specifications" heading, and then click the **Reconciliation Tax Summary Import Specifications Version 17** link to download the specifications.

To schedule a personalized demonstration of the W-2 Reporting module, or for additional information, please contact your MasterTax Account Manager, or send an e-mail to accountmanagers@mastertax.net.

MasterTax Help Desk



Q: How can I reprint an original tax return or coupon?

A: To reproduce an original tax return or coupon:

1. Click the **Reprint Return** or **Reprint Coupon** icon on the MasterTax Desktop.
2. Click the **Print Original Copy** button.
3. Select the File Type: **Paper**, **e-File**, **Mag Media**, or **Transmittal**.
4. Press **F7** to switch to Query mode.
5. Click in the File Name field, and type your search criteria (for example, **%MN%**).
6. Press **F8** to execute the query.
7. Select the tax return or coupon you want to reproduce.
8. Print or export the tax return or coupon, as desired.

Q: Why can't I generate an e-file for my tax return?

A: Most likely, you are missing a requirement for e-filing. Select **Help>e-Filing Instructions>Tax Return e-Filing Instructions** from the menu bar to review the form's setup requirements, along with information for obtaining and recording any required IDs.

Important Dates:

Sept. 13 - 14, 2010
MasterTax exhibiting at HRPyramid User Conference

Sept. 14, 2010
Third Quarter Release

Sept. 17 - 19, 2010
MasterTax exhibiting at NAPEO Marketplace

Oct. 4, 2010
Quarter-End Support hours begin:
7:30 a.m. - 5:30 p.m. MST

Oct. 7, 2010
Third Quarter Update

Quarter-End Processing Webinar

Oct. 8, 2010
Enhancements Webinar

Mark your calendar now for MasterTax's Quarter-End Processing and Enhancements webinars!

Nov. 11, 2010
Office Closed: Veterans Day

Nov. 25, 2010
Office Closed: Thanksgiving Day

Nov. 26, 2010
Office Closed: Day after Thanksgiving

User Spotlight: Michelle McCarthy

Michelle McCarthy is the Tax Supervisor at Masco Administrative Services, Inc. She has been with the company for over five years. Masco uses PeopleSoft to process its payroll.

Masco is one of the world's largest manufacturers of brand-name products for the home improvement and new home construction markets. The company is also a leading provider of a variety of installed products and services for homebuilders. For more information, go to www.masco.com.

MasterNews: **What prompted you to begin using MasterTax, and what was your experience when you first implemented the software?**
Michelle McCarthy: We began using MasterTax as part of Masco's focus on process improvement. After the initial setup and some fine tuning, MasterTax was well worth our efforts.

MN: **Have you ever contacted MasterTax Support regarding the interface between MasterTax and your payroll system? If so, was the issue resolved to your satisfaction?**
MM: Yes, we usually contact MasterTax Support several times each quarter. One of our more notable experiences was when they helped us create a COM file, allowing us to upload to our ERP system and automatically process check requests.

Our issues have always been resolved very professionally, and in a timely manner. The MasterTax Support team goes above and beyond to ensure our issues are resolved.

MN: **Since implementing MasterTax, how have your daily and quarterly tasks changed?**
MM: Prior to using MasterTax, it took three full-time employees to process payroll taxes during quarter end; it currently takes only two. During non-quarter-end months, the payroll tax responsibilities are handled by one full-time and one part-time employee.

MN: **Which MasterTax reports do you find most useful, and why?**
MM: The report we use most often and find most beneficial is the Deposit Analysis report. We use it on a monthly basis to verify the information in PeopleSoft balances with MasterTax; this ensures accurate tax filings.

MN: **Which MasterTax utilities do you use most often, and why?**
MM: We use Transfer Liabilities Between Tax Codes on a quarterly basis to move the retired payroll tax withholding.

MN: **Which MasterTax feature is the biggest time-saver for you?**
MM: The file ready tax coupons and returns have saved us hours of work by reducing the number of forms we have to manually complete, copy, and scan to Accounts Payable.

MN: **Have you found the quarterly webinars helpful?**
MM: Yes, they are extremely helpful. We always walk away with new, useful information.

MN: **What would you say to someone who might be considering trying MasterTax?**
MM: Go for it; it is the best thing we did! It increases accuracy and efficiency, and improves morale by taking the monotony out of the payroll tax filing process.

Custom Programming… Yes, We Do That!

Optimize your G/L and A/P reporting with a custom file interface, identify improvement opportunities, or customize your MasterTax software to meet and complement your company's specific business needs.

Our Professional Services team can customize MasterTax to your specifications, as well as provide custom support for software installations, test database setups, and server migrations. Contact your Account Manager today for more information, or to discuss any questions you may have regarding your usage of MasterTax.

Did You Know?

Company Groups

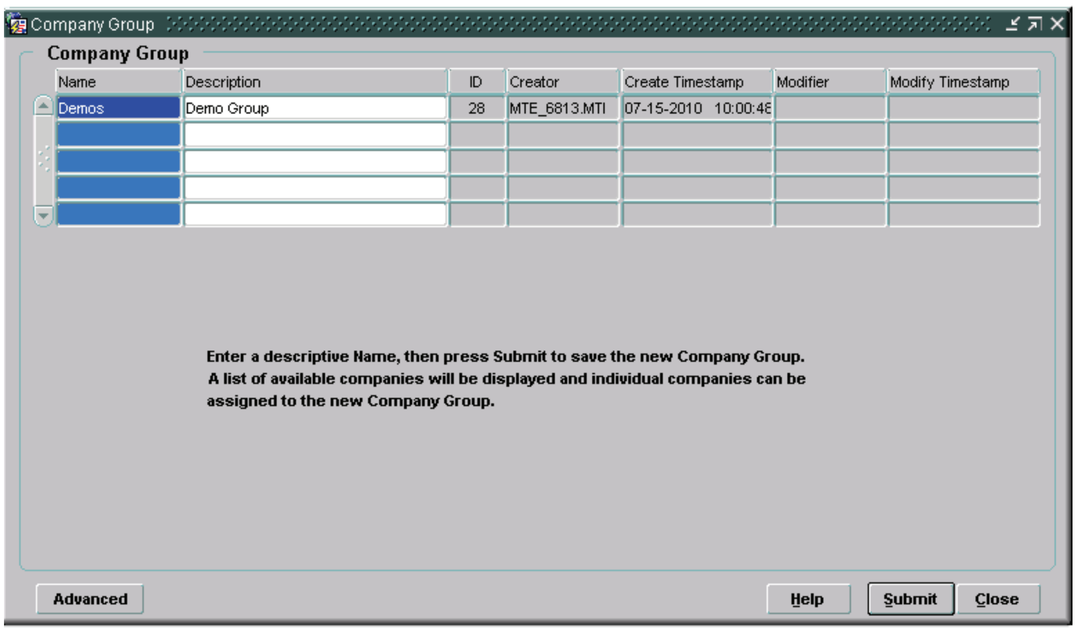
The Company Group feature in MasterTax can make processing faster and easier by enabling you to assign companies to a specific group. When you run certain processes, reports, and utilities, you can choose to do so for a particular group of companies at once.

Service providers can use this feature to arrange clients by service level, assign clients according to account manager/processor, and print company packages more efficiently.

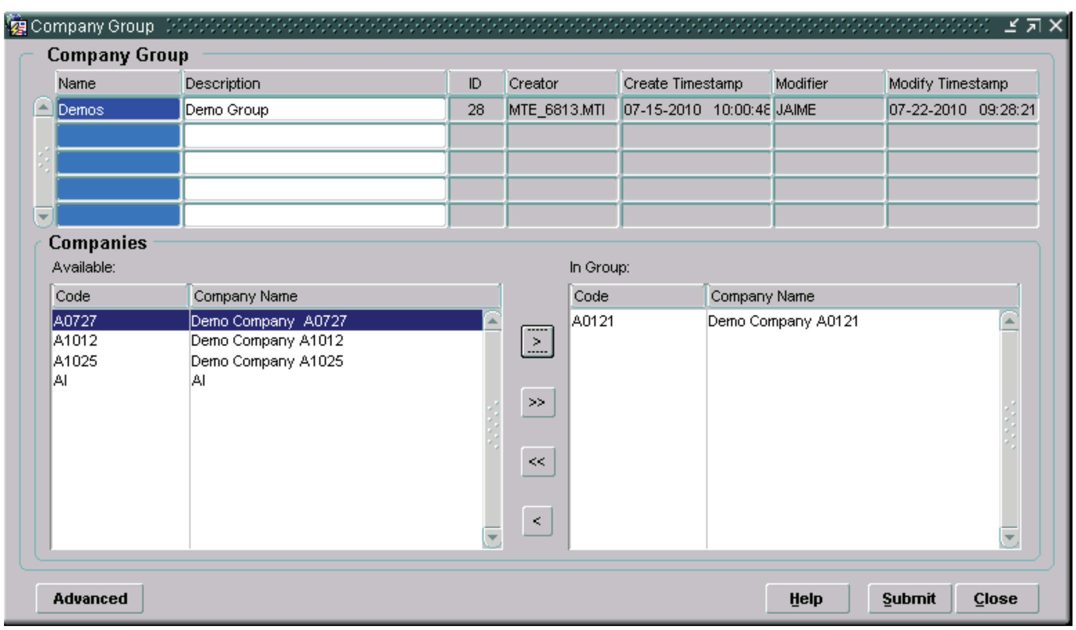
End users can use this feature to simplify the sorting of deposit payments, and assign certain payroll codes to a specific processor. Rather than displaying all liabilities, only the transactions for companies in the selected group will be displayed.

Please see the sidebar for instructions on how to set up a company group.

Screen 1



Screen 2



Creating a Company Group is Simple!

Step 1: Select **Master>Company Group** from the menu bar.

Step 2: Enter the Name and Description of the company group, and click **Submit** (see screen 1).

Step 3: In the Available box, select the companies you want to add to the group, and click the right-arrow button to move them to the In Group box (see screen 2).

Step 4: Click **Submit**.

We Want Your Feedback!

Tell us what you want to see in *MasterNews*!

MasterTax gladly welcomes your comments and suggestions.

Click here to send us an e-mail!

Tax, Form, and Software Updates

New Tax Setup

The following tax codes will be added to MasterTax as of the third quarter 2010 Release. Please refer to the Release Notes for further clarification and other changes not mentioned here.

- **OH9138-001** – North Baltimore-Henry Township JEDD (reports to CCA effective April 1, 2010)
- **PA0624-001** – Deerfield (Township) Warren - Withholding
- **PA0624-053** – Warren County S D (Deerfield Twp) Warren - School
- **PA0624-147** – Warren County S D (Deerfield Twp) Warren - School LST

Inactive Tax Codes

The following tax codes will be deactivated as of the third quarter 2010 Release. These codes are being deactivated in an effort to minimize generic codes within the MasterTax database. Please refer to the Release Notes for a more detailed list.

- **PA1290-053** – Juniata Valley S D, Huntingdon - School
- **PA1723-001** – Mount Union Area S D (School District), Huntingdon - Withholding
- **PA1723-053** – Mount Union Area S D, Huntingdon - School
- **PA1314-053** – Kiski Area S D, Westmoreland - School

Tax Rule Changes

The following tax rule changes will be made to MasterTax as of the third quarter 2010 Release. Please refer to the Release Notes for further clarification and other changes not mentioned here.

- **Federal Employer New Hire Incentive-March 2010 (FE0000-009)** – The inactive date has been changed to January 1, 2011, and the PTS Input support has been removed in order to process year-end reporting.

- **Franklin, Simpson, KY - Occupational License Fee (KY0231-138)** – The **M-15** (Monthly due 15th) frequency has been added.

- **Indiana Child Support** – The EFT Routing and Account numbers have been added.

- **Jeffersontown, Jefferson, KY - KJDA Credit (KY0243-148)** – Because rates vary for employers, the rules have been modified to require employers to enter their rate.

- **Leeds (City), AL - Occupation (OPT) (AL9002-051)** – OPT is no longer paid to RDS. The payee of this tax has been changed to City of Leeds.

- **Mississippi Employer Training Contribution (MS0000-128)** – The tax's rules have been modified to support the 0.3% fixed rate. You no longer need to enter this rate in MasterTax.

- **Missouri Withholding (MO0000-001)** – The electronic filing requirements for Form MO-941 for Quarter Monthly filers have been revised. The State requests that e-file submissions contain 20 or more employers. If you have fewer than 20 employers, you must continue to file on paper.

- **New Mexico Child Support** – The EFT Routing and Account numbers and address have been updated.

- **South Dakota Employer Additional Unemployment Surcharge (SD0000-129)** – A new rate of 0.1% has been added, effective the third quarter 2010.

- **St. Mary's (City), OH - Withholding (OH1401-001)** – Zero deposit rules have been added.

Account Manager Close-up:

Name: Jaime McClatchey

Title: Senior Account Manager

Time with MasterTax: Two years

Education: Master's degree in Administration from Northern Arizona University

Territory: AL, AR, CO, IA, IL, IN, KY, LA, MI, MO, MS, MT, NH, NJ, NV, NY, OK, OR, PA, TN, TX, VT, WI, WV

What is your favorite part of your job?
The thing I enjoy most is developing relationships with our customers. I enjoy helping them through their first quarter-end process. It is a great feeling to explain the product, and then see how our customers benefit from the reduction in their day-to-day workloads.

Continued on next page...

Tax, Form, and Software Updates (Continued)

Electronic File Updates

The following changes will be made to electronic forms in MasterTax as of the third quarter 2010 Release. Please refer to the Release Notes for further clarification and other changes not mentioned here.

- **New Mexico Withholding (NM0000-001)** – Employers must file their *Combined Report Form* (CRS-1) electronically if their total **monthly** tax liability is $20,000 or more. If you do not meet the EFT payment mandate of $25,000 total monthly liability and you choose to pay by check, you must send the printed Confirmation page with your check payment if you e-file your report. Although the mandate is in effect for liabilities due August 25, 2010, the agency is offering a three-month grace period (August through October) for compliance. Employers not in compliance will receive notices reminding them to e-file.

- **Puerto Rico Unemployment (PR0000-010)** – The agency requires employers with 25 or more employees to submit their wage reports on magnetic media (diskette).

Enhancements

The following enhancements will be added to MasterTax as of the third quarter 2010 Release. Please refer to the Release Notes for further clarification and other changes not mentioned here.

- **Idaho New Hire Report** – Support of the e-File method has been added for e-mailing reports to the agency.
- **Kansas Employer Unemployment** – Support of EFT Credit payments has been added.
- **Oregon New Hire Report** – Support of the e-File method has been added for submitting reports online or on diskette.
- **Amendment Desktop** – The Company View link has been added.
- **Company View** – The reporting payroll code has been added to the title bar of this window.
- **Company Package** – The One PCL File per Company check box has been added to the Company Package Advanced Print Options window.
- **Company Statistics Report** – The report has been modified to include each company's reporting payroll code in the Company column.

MasterTax has released a simplified CSV file format for wage imports. See the Release Notes for more information.

Account Manager Close-up (Continued)

What enhancement/module/utility are you the most excited about?
I am very excited about the new Wage Attachment module. It enables our customers to manage and distribute a variety of wage attachments, such as court orders, child support, student loans, bankruptcies, etc. I am so glad garnishments no longer have to be tracked manually!

What would you like to tell our customers?
I would like to remind our customers that the Account Management team is always available to help! There is no inquiry too big or too small. Please feel free to reach out to us - we have a whole team of people ready and willing to help you. You can contact us by sending an e-mail to support@mastertax.net, or by calling 480-778-8734.

"My motto is, 'If there is a process, MasterTax can automate it!'"

Jaime McClatchey

Compliance Corner

Review the items below for relevant and topical information for the Payroll Professional. Feedback on this section is welcome. Please send us an e-mail at newsletter@mastertax.net.

The information below comes from various agency websites and publications. Please contact the agency involved if you require more information.

Arizona Department of Child Support Enforcement – Effective July 1, 2010, the Arizona Support Payment Clearinghouse, Division of Child Support Enforcement, has increased the Child Support processing fee charged to non-custodial parents from $2.25 to $5.00 per month. Employers should withhold the amount specified in the income withholding order, which includes the fee debt. To send an e-mail to request more information, click here.

California Employment Development Department – In the spring of 2011, the Employment Development Department (EDD) will expand its e-Services for Businesses to allow employers to track their accounts and conduct more business with EDD's Tax Branch over the Internet. These new services will enable employers to file returns quickly, make payments, view account information, and securely manage their accounts online. The new system will also eliminate the Annual Reconciliation process for employers, beginning with the 2011 tax year.

The EDD is also developing new tax forms for 2011 for reporting total Unemployment Insurance (UI) taxable wages and State Disability Insurance (SDI) taxable wages, which should result in faster refunds and identification of amounts due each quarter. For more information, click here.

California Franchise Tax Board – Beginning January 1, 2011, California will conform to the 2006 federal law that requires smaller tax-exempt organizations with normal gross receipts of $25,000 or less annually, other than churches and church-related organizations, to electronically file an annual informational notice under R&TC Section 23772. For more information, click here.

Florida Department of Revenue – Beginning with the third quarter 2010 *Employer's Quarterly Report* (Form UCT-6), the Department will assess a penalty of the greater of $50 or 10% of any tax due (maximum of $300 per report) on any filed report that is erroneous, incomplete, or insufficient. The Department will waive this penalty if an accurate, complete, and sufficient report is filed within 30 days of the penalty notice date. The penalty may not be waived more than one time during a 12-month period.

Effective July 1, 2010, the Department will assess **employers** a penalty of $50 plus $1 for each employee, when an employer who is required by law to file electronically files Form UCT-6 by a means that is not approved by the Department. An **agent** who prepares and reports for 100 or more employers in any quarter during the preceding state fiscal year will be assessed the same $50 plus $1 per employee penalty for each Form UCT-6 filed in the current calendar year by electronic means not approved by the Department. For more information, reference Tax Information Publication No.1060BB-03, dated June 22, 2010, or click here.

Idaho Tax Commission – Beginning August 2, 2010, the agency is streamlining its customer service operations, making advice from experts available by telephone to taxpayers statewide. For more information, click here.

Indiana Department of Revenue – Effective July 1, 2010, all retail merchants in Indiana that sell prepaid wireless phone services and cards must collect a fee of $.25 per sales transaction. Retail merchants are also required by this new law to notify customers of the new fee. For more information, click here.

"I love the product, I love the people!"

Yasmine Rodriguez, Director of Professional Services

Using the MasterTax Check Printing Module?

Nelco offers checks and envelopes guaranteed to be compatible with MasterTax.

To view available products, click here.

Compliance Updates (Continued)

Indiana Department of Revenue – Effective July 1, 2010, the prepaid sales tax rate on gasoline in Indiana will be $.118 per gallon. The first payment using the new rate will be due July 26, 2010. For more information, click here.

Internal Revenue Service – Effective January 1, 2011, the IRS will require all paid tax preparers who sign federal tax returns to have a Preparer Tax Identification Number (PTIN). For more information, click here.

Missouri Department of Labor and Industrial Relations – As of July 22, 2010, the U.S. Congress renewed federal extensions to unemployment benefits. The Emergency Unemployment Compensation 2008 (EUC08) and Extended Benefits (EB) programs allowed by prior federal legislation have a new eligibility date and phase-out period. This legislation does not add an additional benefit tier (e.g., there is no EUC08 TIER 5), but rather extends the deadline for the existing federally funded EUC08 and EB programs. Under this new extension, the maximum amount of benefits remains at up to 99 weeks. For more information, click here.

Please Note Phone Message Error:

Due to the tremendous number of calls the Missouri Department of Labor and Industrial Relations' Claims Centers are receiving, some callers are receiving a message stating "this number is no longer in service." This is caused by an overload of calls. The numbers listed here are correct.

Please try your call again later, and know that staff is working to assist all callers as quickly as possible to maintain clear phone lines.

New York State Department of Taxation and Finance – Chapter 242 of the Laws of 2010 amended the definition of a tax return preparer in section 32 of the Tax Law. The definition is used to determine who needs to register under the Tax Preparer Registration Program. Prior to the amendment, attorneys, public accountants, and certified public accountants were excluded from the definition of a tax return preparer. Employees of a law firm, public accounting firm, or certified public accounting firm who prepare returns under the supervision of an attorney, public accountant, or certified public accountant in that firm were also excluded.

After the amendment, enrolled agents and employees of an enrolled agent firm, law firm, public accounting firm, or certified public accounting firm who prepare returns under the supervision of an enrolled agent in that firm, are also excluded.

The amendment applies on or after July 30, 2010, and is not retroactive. Therefore, enrolled agents who registered under the Tax Preparer Registration Program and paid the registration fee prior to July 30, 2010, are not entitled to a refund.

Note: An enrolled agent who is excluded from the definition of a tax return preparer is still subject to the registration requirements, if he or she facilitates the making of a refund anticipation check or refund anticipation loan. For more information, click here.

Oklahoma Employment Security Commission – After January 1, 2011, all employers with an assigned Oklahoma State Unemployment Tax Act (SUTA) account number will be required to file Form OES-3, *Employer's Quarterly Contribution and Wage Report*, through the Employer Portal on the Commission's website. All third-party administrators will also be required to file Form OES-3 through the Employer Portal for clients with an assigned Oklahoma SUTA account number. For more information, click here.

South Dakota Department of Labor – The employer surcharge remains in effect for the third quarter 2010 (July 1 through September 30) at the minimum 2010 rate of 0.1%. The surcharge will appear when quarterly unemployment reports are filed, either on a paper form or via the Internet. The Department is projecting the surcharge will come off fourth quarter 2010. For more information, click here.

Compliance Corner (Continued)

Virginia Department of Taxation – Effective July 1, 2010, Senate Bill 905 (Chapter 503, 2009 Acts of Assembly) requires the Virginia Department of Taxation to provide a copy of any written correspondence, documentation, or other materials that relate to a tax matter for which a taxpayer has filed a power of attorney to the person named to act under that express authority. The Department has developed two forms, R-7 and PAR 101, to facilitate implementation of the new law.

For a person who is designated as a power of attorney to receive copies of correspondence sent to the taxpayer, the new forms must be submitted. If they are not submitted, the taxpayer and the person designated as a power of attorney will be deemed to be opting out of receiving copies of correspondence automatically. Failing to submit these forms will *not* impact an existing power of attorney.

Tax Bulletin 10-6 has been issued to provide further information about this new process. In addition, the new Form R-7 and the revised Form PAR 101 are currently available online.

Washington State Department of Revenue – On May 18, 2010, the Department of Revenue began processing its Electronic Funds Transfer payments through the Office of the State Treasurer (OST). By moving processing from U.S. Bank to OST, DOR will save an estimated $100,000 annually in third-party processing fees. In addition, funds will be deposited into the State's bank one day earlier, allowing the State to invest revenues received sooner. The transition to OST is expected to be complete by June 30, 2010. It is estimated that the volume of electronic payments handled by OST for DOR will total $11 billion annually. For more information, click here.

Company News

Meet the New Editor

Join us in welcoming Tracy Hoffman as Editor of *MasterNews*.

Tracy has been earning recognition for her work at MasterTax since joining the company as a Marketing and Sales Assistant in June 2008. Her job duties have included a major role in the production of the quarterly customer newsletter and other company publications.

In addition to taking over the role of *MasterNews* Editor, she was recently promoted to Project Coordinator.

Tracy has an Associate in Business degree from Mesa Community College, Mesa, Arizona. She is a member of Arizona Press Women. Tracy is the mother of a one-and-a-half year old daughter, Natalia, with her partner Eddie. In her spare time she is an avid reader.

MasterTip: Maximize Cash Reserves Using the Federal 2% Holdback Rule

Although the IRS requires you to deposit the entire amount of your tax liability on or before the deposit due date, you are not assessed a penalty for depositing less than 100% of the amount if both of the following conditions are met:

- The deposit shortfall does not exceed $100 or 2% of the amount required to be deposited, whichever is greater.
- The shortfall is paid by the designated make-up day. (The IRS uses a formula to designate specific make-up days for monthly depositors and semi-weekly depositors.)

MasterTax automatically calculates the maximum amount you are allowed to hold back, and then ensures you pay the held back amount to the IRS on time. This is just another way MasterTax can help you manage your cash to your advantage!

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MasterNews

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Company News Continued

New Employees

Cassie Dismukes
Help Desk Associate

Cassie joined the Customer Care Department in June. As a Help Desk Associate, she assists customers with support services. Cassie has over 12 years of experience working with payroll taxes and W-2 preparation. She is interested in health and fitness, and enjoys outdoor activities with her family.

Noemi Kyle
Quality Assurance Specialist

Noemi was recently hired as our new Quality Assurance Specialist. She tests and reviews the software to maintain quality standards. Noemi has both quality control and customer service experience, and is fluent in Spanish. Noemi is the mother of two girls. She loves taking family road trips, and is interested in Egyptian history.

Suva Nayak
Programmer

MasterTax welcomed Suva to the Development team in May. She has a master's degree in Computer Applications from Indira Gandhi National Open University, a GNIIT from NITT Technology, and over 10 years of experience in software development, design, and testing. In her position as a Programmer, Suva is assisting with MasterTax version 5. Her hobbies include reading, swimming, and traveling.

Frank Negrete
Programmer/Analyst

Frank recently joined MasterTax's Development team as a Programmer/Analyst. He maintains the software, and implements fixes and enhancements. Frank has a bachelor's degree in Computer Science from California State University Fullerton, as well as over 20 years of experience as a Programmer. He enjoys hiking, river rafting, and bike riding.

Jmarr Ramelb
Forms Specialist

Jmarr joined MasterTax's Development team in May. As Forms Specialist, he is responsible for creating e-file tax forms. Jmarr recently graduated from DeVry University with a bachelor's degree in Computer Information Systems. Jmarr is passionate about music, and enjoys cooking and trying new foods. He is eagerly awaiting the arrival of his baby daughter!

Employee photo credits: Heidi Pease