




MEMORANDUM

To: The Honorable Mayor and Council Members

From: Aleem A. Ghany, City Manager 

Date: September 2, 2014

RE: Internal Revenue Service- Examination of City's Federal Tax Returns for 2012

Attached for your information is a letter I received from the Internal Revenue Service, Tax Exempt and Government Entities Division regarding an examination they will be performing on the City's federal tax returns for the tax period of March 31, 2012, June 30, 2012, September 30, 2012 and December 31, 2012, respectively.

On August 28, 2014 I spoke to the IRS examiner, Mr. Fernando Echevarria along, with Carl Lefleur, Assistant Finance Director and Margaret Miller, Chief Accountant to discuss the plan of action as the Finance Director was not in the office. Mr. Echevarria will be meeting with me and my Finance staff on Thursday, September 18th at 9 a.m. to discuss the responses sent by the City to his audit questions attached.

Please keep in mind he also mentioned depending on the findings of his audit, the City may face potential fines, if not compliant, to the attached IRS requirements.

Please call me should you have any questions.

Thank you.

AAG:mp

Internal Revenue Service
Tax Exempt and Government Entities Division
Federal, State and Local Governments
7850 SW 6th Court
Plantation, Florida 33324-3202
Attn: STOP 4448 - FSLG

Department of the Treasury



CITY OF NORTH MIAMI

776 NE 125TH ST

NORTH MIAMI, FL 331615654763

Date:
August 26, 2014
Taxpayer Identification Number:
59-6000390
Form:
941
Tax Period(s) Ended:
March 31, 2012, June 30, 2012,
September 30, 2012, December 31,
2012
Name of Examiner:
Fernando Echevarria
Person to Contact/ID Number:
Fernando Echevarria
1000315747
Contact Telephone Number:
954-423-7406
Location Symbol:
TE:GE:FSL:SE:7250

Dear Mister Ghany:

I am writing to confirm our appointment to discuss the examination of your federal tax returns for the above referenced tax period(s). The appointment will be as follows:

Date: September 18, 2014

Day: Thursday

Time: 9:00 a.m.

Location: 776 NE 125th Street
North Miami, FL 33161-5654

The purpose of this initial appointment is to meet with you and any officials you designate, to discuss the purpose and scope of the examination, and gather information about your government entity.

The Federal, State and Local Government (FSLG) function of the Internal Revenue Service is responsible for the education and compliance of all governmental entities. Information about the FSLG function can be found at <http://www.irs.gov/govt/fslg/index.html>. We realize that some government entities are concerned about an examination of their federal tax returns. We want to relieve any concerns you may have by briefly explaining the examination process and discussing your appeal rights. We will also answer any questions you may have regarding the federal employment tax responsibilities of governmental entities. Our goal is to ensure compliance with tax laws in the most efficient manner possible. Communication and cooperation between all parties will be extremely beneficial in the examination process.

In order to examine your documents and records, we will provide you with written requests for these items on Forms 4564, *Information Document Request*. Form 4564 identifies the books and records that should be available for our inspection. The initial Form 4564 is enclosed and will be discussed during our initial appointment. In the normal course of any examination, it is often necessary to request additional records to obtain a better understanding of an issue.

You may have someone represent you during any part of this examination by providing me a completed Form 2848, *Power of Attorney and Declaration of Representative*. You can obtain Form 2848 from me, from the Internal Revenue Service website at <http://www.irs.gov/formspubs/> or by calling 1-800-829-3676 (1-800-TAX-FORM). If you decide that you wish to have representation after the examination has started, then we will reasonably delay further examination activity until a duly authorized Form 2848 is provided.

During the course of the examination and at its conclusion, we will explain our adjustments and how they may affect your tax liability. Please do not hesitate to ask questions about any adjustment that is not clear to you. You have the right to appeal any proposed changes to your tax liability and may contact my manager at any time during the examination. If you agree to the proposed changes, then you will need to sign an agreement (Form 2504) to acknowledge your acceptance of our adjustments. Publication 3498, *The Examination Process*, explains the examination and appeals procedures and will be provided to you with our examination report.

We encourage you to read the enclosed Publication 1, *Your Rights as a Taxpayer*, which discusses your rights as a taxpayer, as well as the examination, appeals, collection and refund processes. If you wish to contact me before our appointment, I can be reached at the telephone number or address shown at the top of this letter.

During the course of the examination and at its conclusion, we will explain our adjustments and how they may affect your tax liability. Please do not hesitate to ask questions about any adjustment that is not clear to you. You have the right to appeal any proposed changes to your tax liability and may contact my manager at any time during the examination. If you agree to the proposed changes, then you will need to sign an agreement (Form 2504) to acknowledge your acceptance of our adjustments. Publication 3498, *The Examination Process*, explains the examination and appeals procedures and will be provided to you with our examination report.

We encourage you to read the enclosed Publication 1, *Your Rights as a Taxpayer* which discusses your rights as a taxpayer, as well as the examination, appeals, collection and refund processes.

Thank you for your cooperation.

Sincerely,
Fernando Echevarria
Federal, State and Local Government Specialist

Enclosures:
Form 4564
Publication 1
Notice 609



Your Rights as a Taxpayer

Publication 1

This publication explains your rights as a taxpayer and the processes for examination, appeal, collection, and refunds.
Also available in Spanish.

The Taxpayer Bill of Rights

1. The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

3. The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

4. The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

5. The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

6. The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

7. The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

8. The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

9. The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

10. The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Examinations, Appeals, Collections, and Refunds

Examinations (Audits)

We accept most taxpayers' returns as filed. If we inquire about your return or select it for examination, it does not suggest that you are dishonest. The inquiry or examination may or may not result in more tax. We may close your case without change; or, you may receive a refund.

The process of selecting a return for examination usually begins in one of two ways. First, we use computer programs to identify returns that may have incorrect amounts. These programs may be based on information returns, such as Forms 1099 and W-2, on studies of past examinations, or on certain issues identified by compliance projects. Second, we use information from outside sources that indicates that a return may have incorrect amounts. These sources may include newspapers, public records, and individuals. If we determine that the information is accurate and reliable, we may use it to select a return for examination.

Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, explains the rules and procedures that we follow in examinations. The following sections give an overview of how we conduct examinations.

By Mail

We handle many examinations and inquiries by mail. We will send you a letter with either a request for more information or a reason why we believe a change to your return may be needed. You can respond by mail or you can request a personal interview with an examiner. If you mail us the requested information or provide an explanation, we may or may not agree with you, and we will explain the reasons for any changes. Please do not hesitate to write to us about anything you do not understand.

By Interview

If we notify you that we will conduct your examination through a personal interview, or you request such an interview, you have the right to ask that the examination take place at a reasonable time and place that is convenient for both you and the IRS. If our examiner proposes any changes to your return, he or she will explain the reasons for the changes. If you do not agree with these changes, you can meet with the examiner's supervisor.

Repeat Examinations

If we examined your return for the same items in either of the 2 previous years and proposed no change to your tax liability, please contact us as soon as possible so we can see if we should discontinue the examination.

Appeals

If you do not agree with the examiner's proposed changes, you can appeal them to the Appeals Office of IRS. Most differences can be settled without expensive and time-consuming court trials. Your appeal rights are explained in detail in both Publication 5, Your Appeal Rights and How To Prepare a Protest If You Don't Agree, and Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund.

If you do not wish to use the Appeals Office or disagree with its findings, you may be able to take your case to the U.S. Tax Court, U.S. Court of Federal Claims, or the U.S. District Court where you live. If you take your case to court, the IRS will have the burden of proving certain facts if you kept adequate records to show your tax liability, cooperated with the IRS, and meet certain other conditions. If the court agrees with you on most issues in your case and finds that our position was largely unjustified, you may be able to recover some of your administrative and litigation costs. You will not be eligible to recover these costs unless you tried to resolve your case administratively, including going through the appeals system, and you gave us the information necessary to resolve the case.

Collections

Publication 594, The IRS Collection Process, explains your rights and responsibilities regarding payment of federal taxes. It describes:

- What to do when you owe taxes. It describes what to do if you get a tax bill and what to do if you think your bill is wrong. It also covers making installment payments, delaying collection action, and submitting an offer in compromise.
- IRS collection actions. It covers liens, releasing a lien, levies, releasing a levy, seizures and sales, and release of property.

Your collection appeal rights are explained in detail in Publication 1660, Collection Appeal Rights.

Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, if you qualify for innocent spouse relief, you may be relieved of part or all of the joint liability. To request relief, you must file Form 8857, Request for Innocent Spouse Relief. For more information on innocent spouse relief, see Publication 971, Innocent Spouse Relief, and Form 8857.

Potential Third Party Contacts

Generally, the IRS will deal directly with you or your duly authorized representative. However, we sometimes talk with other persons if we need information that you have been unable to provide, or to verify information we have received. If we do contact other persons, such as a neighbor, bank, employer, or employees, we will generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may continue as long as there is activity in your case. If we do contact other persons, you have a right to request a list of those contacted.

Refunds

You may file a claim for refund if you think you paid too much tax. You must generally file the claim within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. The law generally provides for interest on your refund if it is not paid within 45 days of the date you filed your return or claim for refund. Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, has more information on refunds.

If you were due a refund but you did not file a return, you generally must file your return within 3 years from the date the return was due (including extensions) to get that refund.

Tax Information

The IRS provides the following sources for forms, publications, and additional information.

- **Tax Questions:** 1-800-829-1040 (1-800-829-4059 for TTY/TDD)
- **Forms and Publications:** 1-800-829-3676 (1-800-829-4059 for TTY/TDD)
- **Internet:** www.irs.gov
- **Small Business Ombudsman:** A small business entity can participate in the regulatory process and comment on enforcement actions of IRS by calling 1-888-REG-FAIR.
- **Treasury Inspector General for Tax Administration:** You can confidentially report misconduct, waste, fraud, or abuse by an IRS employee by calling 1-800-366-4484 (1-800-877-8339 for TTY/TDD). You can remain anonymous.



Department of the Treasury
Internal Revenue Service

Notice 609

(Rev. October 2013)

Privacy Act Notice

The Privacy Act of 1974 says that when we ask you for information about yourself, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties. We ask for information to carry out the U.S. tax laws. We need the information to figure and collect the right amount of tax.

Our legal right to ask for information is found in Internal Revenue Code sections 6001, 6011, and 6012 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Sections 7601–7613 authorize us to examine books and records and ask questions to obtain information we need. Section 6109 and its regulations say that you must provide your identification number on what you file. Paid tax return preparers and electronic return originators are also required to provide their identifying numbers.

We may give the information to the Department of Justice to enforce the federal civil and criminal tax laws, and to other federal agencies as provided by law. We may also give it to cities, states, the District of Columbia, and to U.S. commonwealths or possessions to carry out their tax laws. We may give it to certain foreign governments under tax treaties they have with the United States. We may also disclose this

information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

If you do not file a return, the law says that you may be subject to penalties and interest, and in certain cases, criminal prosecution. If you do not provide required information, or provide false or fraudulent information, the law says that we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your return. This could make your tax higher or delay any refund. You may also be subject to additional interest, penalties, or criminal prosecution.

Please keep this notice with your records. You may want to refer to it if we ask you for other information. If you have questions about the rules for filing and giving information, please visit our website at IRS.gov, or call or visit any Internal Revenue Service office.

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number FSLG - 1
To: City of North Miami 776 N.E. 125 th Street North Miami, Florida 33161—5654 763		Subject: Employment Tax Examination Submitted to: Aleem A. Ghany, City Manager Dates of Previous Requests: None

**PLEASE PROVIDE THE FOLLOWING INFORMATION IN ELECTRONIC
FORMAT FOR THE PERIOD JANUARY 1, 2012 TO December 31, 2012:**

1. Copies of Forms 941 - Employer's Quarterly Federal Tax Return.
2. Copy of Form 945 - Annual Return of Withholding Federal Income Tax
3. Copy of Form W-3 - Transmittal of Wage & Tax Statements
4. Copies of all correspondence with the IRS regarding payroll and payroll taxes.
5. Copy of Form 1096 - Annual Summary and Transmittal of US Information Returns.
6. Provide list of all fringe benefits provided
7. Personnel, Policy or procedure manuals.
8. All Employment Contracts enforce during period of examination.
9. Copy of IRC 125 Cafeteria Plan.
10. Copy of all Retirement Plan documents

Information Due By 9:00 a.m. At Next Appointment ☒ Mail In ☐
September 18, 2014

FROM	Name and Title of Requestor Fernando Echevarria - Federal, State, and Local Government Specialist fernando.echevarria@irs.gov	August 25, 2014
	Office Location: 7850 SW 6 th Court Plantation, Florida 33324-3202 Phone: Voice (954) 423-7406 FAX (954) 423-7371	Page 1

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number FSLG - 1
To: City of North Miami 776 N.E. 125 th Street North Miami, Florida 33161—5654 763		Subject: Employment Tax Examination Submitted to: Aleem A. Ghany, City Manager Dates of Previous Requests: None

11. In addition, please provide a written statement identifying the official who has the following authority:

- A. To give and receive information.
- B. Discuss any inquiries presented.
- C. Agree to and legally bind the city to any and all proposed additions to tax.
- D. Disagree with any and all proposed additions to tax.
- E. Sign documents to extend the statute of limitations.
- F. Appoint others to discuss specific issues with IRS personnel.
- G. Represent the city at all levels of IRS appeals.

Additional books and records may be requested at a later date.

Information Due By 9:00 a.m. At Next Appointment ☒ Mail In ☐
September 18, 2014

FROM	Name and Title of Requestor Fernando Echevarria – Federal, State, and Local Government Specialist fernando.echevarria@irs.gov	August 25, 2014
	Office Location: 7850 SW 6th Court Plantation, Florida 33324-3202 Phone: Voice (954) 423-7406 FAX (954) 423-7371	

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number FSLG - 2
To: City Of North Miami 776 N.E. 125 th Street North Miami, Florida 33161-5654 763		Subject: Employment Tax Examination Submitted to: Aleem A. Ghany, City Manager Dates of Previous Requests: None

**PLEASE PROVIDE THE FOLLOWING INFORMATION IN ELECTRONIC
FORMAT FOR THE PERIOD JANUARY 1, 2012 TO December 31, 2012:**

1. Chart of accounts.
2. Cash disbursement journal and/or check register
(electronic format-Excel) - This file must contain
all disbursements for the period of January 1, 2012
thru December 31, 2012. This file must include all
fields of information used, including but not limited
to:
 - 1) Accounting Code
 - 2) Vendor Name
 - 3) Vendor Number
 - 4) Vendor Social Security Number or Federal Employer
Id Number (EIN) in a NNN-NN-NNNN or NN-NNNNNNN
format
 - 5) Gross Amount Paid
 - 6) Check Number
 - 7) Description of services rendered
 - 8) Department or unit for which services were rendered
 - 9) Payment Date (format mm/dd/yyyy or dd/mm/yyyy)
3. Trial Balance

Additional books and records may be requested at a later
date.

Information Due By 9:00 a.m. At Next Appointment ☒ Mail In ☐
September 18, 2014

FROM	Name and Title of Requestor Fernando Echevarria - Federal, State, and Local Government Specialist fernando.echevaria@irs.gov	Date: August 25, 2014
	Office Location: 7850 SW 6th Court Plantation, Florida 33324-3202 Phone: Voice (954) 423-7406 FAX (954) 423-7371	

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number FSLG - 3
To: City Of North Miami 776 N.E. 125 th Street North Miami, Florida 33161-5654 763		Subject: Employment Tax Examination
		Submitted to: Aleem A. Ghany, City Manager
		Dates of Previous Requests: None

**PLEASE PROVIDE THE FOLLOWING INFORMATION IN ELECTRONIC
FORMAT FOR THE PERIOD JANUARY 1, 2012 TO December 31, 2012:**

1. Provide year ending payroll summaries for each person listed below. Provide information regarding deferrals reported in box 12 of form W-2. Include legal authority (Internal Revenue Code, Income Tax Regulation) or other authority to support your position.

Include explanation of all payroll designation codes.

Elaine Harmon Connors
John H. Jackson

Additional books and records may be requested at a later date.

Information Due By 9:00 a.m. At Next Appointment ☒ Mail In ☐
September 18, 2014

FROM	Name and Title of Requestor Fernando Echevarria – Federal, State, and Local Government Specialist fernando.echevarria@irs.gov	Date: August 25, 2014
	Office Location: 7850 SW 6 th Court Plantation, Florida 33324-3202 Phone: Voice (954) 423-7406 FAX (954) 423-7371	

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Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number FSLG - 4
To: City of North Miami 776 N.E. 125th Street North Miami, Florida 33161-5654 763		Subject: Employment Tax Examination Submitted to: Aleem A. Ghany, City Manager Dates of Previous Requests: None

**PLEASE PROVIDE THE FOLLOWING INFORMATION IN ELECTRONIC
FORMAT FOR THE PERIOD JANUARY 1, 2012 TO December 31, 2012:**

1. Provide copy of form 1099-Misc and Form W-9 Request for Taxpayer Identification Number and Certification or other documentation used to obtain tax identification number for following vendors:

3M Library Systems
Fidel Seafood Restaurant
Institute of Police Technology & Mg
Reward Fishing Fleet
Mirabito Gas
Legalshield
ESRI
Goodi-Bag Entertainment

Additional books and records may be requested at a later date.

Information Due By 9:00 a.m. At Next Appointment ☒ Mail In ☐
September 18, 2014

FROM	Name and Title of Requestor Fernando Echevarria – Federal, State, and Local Government Specialist fernando.echevarria@irs.gov	Date: August 25, 2014
	Office Location: 7850 SW 6th Court Plantation, Florida 33324-3202 Phone: Voice (954) 423-7406 FAX (954) 423-7371	

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number FSLG - 5
To: City of North Miami 776 N.E. 125 th Street North Miami, Florida 33161-5654 763		Subject: Employment Tax Examination Submitted to: Aleem A. Ghany, City Manager Dates of Previous Requests: None

**PLEASE PROVIDE THE FOLLOWING INFORMATION IN ELECTRONIC
FORMAT FOR THE PERIOD JANUARY 1, 2012 TO December 31, 2012:**

1. Individuals listed below were issued Forms 1099-Misc. Identify type of goods or services furnished to the County. Provide written statement for each worker explaining rationale and/or legal basis (Internal Revenue Code, Treasury Regulations, court cases, or other basis) your office relied upon when treating them as independent contractors.

2. Provide Independent Contractor agreements, if contracts were not executed, provide written statement explaining why none were executed and describe manner remuneration was determined. Include accounts payable records, and supporting documentation (vendor invoices, time recordation sheets) for payments to each.

Roy L. Taylor
Jennifer Grau

Additional books and records may be requested at a later date.

Information Due By 9:00 a.m. At Next Appointment ☒ Mail In ☐
September 18, 2014

FROM	Name and Title of Requestor Fernando Echevarria – Federal, State, and Local Government Specialist fernando.echevarria@irs.gov	Date: August 25, 2014
	Office Location: 7850 SW 6 th Court Plantation, Florida 33324-3202 Phone: Voice (954) 423-7406 FAX (954) 423-7371	

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number FSLG - 6
To: City Of North Miami 776 N.E. 125 th Street North Miami, Florida 33161-5654 763		Subject: Employment Tax Examination Submitted to: Aleem A. Ghany, City Manager Dates of Previous Requests: None

**PLEASE PROVIDE THE FOLLOWING INFORMATION IN ELECTRONIC
FORMAT FOR THE PERIOD JANUARY 1, 2012 TO December 31, 2012:**

1. Individuals listed below received forms W-2 and 1099-Misc Income. Please explain basis and rationale for paying and reporting remuneration in this manner. Provide documentation to support your response. Documentation should include but not be limited to invoices, time recordation sheets, legal settlements and or independent contractor agreements.

Miguel A. Cordorniu
Donald Blanchard

Additional books and records may be requested at a later date.

Information Due By 9:00 a.m. At Next Appointment ☒ Mail In ☐
September 18, 2014

FROM	Name and Title of Requestor Fernando Echevarria – Federal, State, and Local Government Specialist fernando.echevarria@irs.gov	Date: August 25, 2014
	Office Location: 7850 SW 6 th Court Plantation, Florida 33324-3202 Phone: Voice (954) 423-7406 FAX (954) 423-7371	Page 1

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number FSLG - 7
To: City of North Miami 776 N.E. 125 th Street North Miami, Florida 33161-5654 763		Subject: Employment Tax Examination Submitted to: Aleem A. Ghany, City Manager Dates of Previous Requests: None

**PLEASE PROVIDE THE FOLLOWING INFORMATION IN ELECTRONIC
FORMAT FOR THE PERIOD JANUARY 1, 2012 TO December 31, 2012:**

1. Provide copy of form W-4 Employee's Withholding Allowance Certificate for the following persons and explain withholding method used for each:

Terry B. Conyers
Vicky Santos
Cynthia E. Setticase
Esmere Meus
Rosendo Rodriguez Ybarbia
Ramon Carrasquillo
Samlal Singh
Gabriel R. Allende
Cameron M. Pilch
Valubrun Kepler
Ricardo H. Valladares
Jarred A. Baker

Include explanation of all payroll designation codes.

Additional books and records may be requested at a later date

Information Due By 10:00 a.m. At Next Appointment ☒ Mail In ☐
September 18, 2014

FROM	Name and Title of Requestor Fernando Echevarria – Federal, State, and Local Government Specialist fernando.echevarria@irs.gov	Date: August 25, 2014
	Office Location: 7850 SW 6 th Court Plantation, Florida 33324-3202 Phone: Voice (954) 423-7406 FAX (954) 423-7371	Page 1

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number FSLG - 8
To: City of North Miami 776 N.E. 125 th Street North Miami, Florida 33161-5654 763		Subject: Employment Tax Examination Submitted to: Aleem A. Ghany, City Manager Dates of Previous Requests: None

**PLEASE PROVIDE THE FOLLOWING INFORMATION IN ELECTRONIC
FORMAT FOR THE PERIOD JANUARY 1, 2012 TO December 31, 2012:**

1. The following employees received wages but did not have Social Security Taxes withholding. Please explain your rationale for not withholding and paying Social Security per IRC Section 3101 OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE on the income of each individual at a rate of 4.2 percent of the wages received by him/her with respect to employment. IRC 3111(a) OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE. — imposed on every employer an excise tax, with respect to having individuals in his employ, equal to the 6.2 percent of the wages paid by him/her with respect to employment.

Brandon S. Valladares
Andray Smith

Additional books and records may be requested at a later date

Information Due By 10:00 a.m. At Next Appointment ☒ Mail In ☐

September 18, 2014

FROM	Name and Title of Requestor Fernando Echevarria – Federal, State, and Local Government Specialist fernando.echevarria@irs.gov	Date: August 25, 2014
	Office Location: 7850 SW 6 th Court Plantation, Florida 33324-3202 Phone: Voice (954) 423-7406 FAX (954) 423-7371	Page 1

MODIFICATION 11

TO FLORIDA'S FEDERAL-STATE SOCIAL SECURITY AGREEMENT--

The Federal Security Administrator and the State of Florida, acting through its representative designated to administer its responsibilities under the Agreement of October 23, 1951, hereby accept as additional coverage groups under said Agreement and acknowledge the full applicability of the original Agreement to the following:

CITY OF BROOKSVILLE

R. H. Hice
City Clerk
Brooksville, Florida
No. of Employees: 25
Excluded Services: None
Effective date:
January 1, 1953

TOWN OF CHATTAHOOCHEE

Mrs. Elizabeth Joyner
Town Clerk
Chattahoochee, Florida
No. of Employees: 21
Excluded Services: None
Effective date:
October 1, 1952

TOWN OF DEFUNIAK SPRINGS

J. F. Howell
Town Clerk
Box 287
DeFuniak Springs, Florida
No. of Employees: 37
Excluded Services: None
Effective date:
January 1, 1951

CITY OF HOLLY HILL

Mrs. E. M. Bass
City Clerk
Holly Hill, Florida
No. of Employees: 31
Excluded Services: None
Effective date:
January 1, 1952

CITY OF MELBOURNE

C. D. Shull
City Clerk
Melbourne, Florida
No. of Employees: 73
Excluded Services: None
Effective date:
April 1, 1951

CITY OF NEWBERRY

J. G. Smith
City Clerk
Newberry, Florida
No. of Employees: 9
Excluded Services: None
Effective date:
July 1, 1952

CITY OF NORTH MIAMI

E. May Avil
City Clerk
North Miami, Florida
No. of Employees: 146
Excluded Services: None
Effective date:
October 1, 1952

CITY OF ST. PETERSBURG

Ross E. Windom
City Manager
St. Petersburg, Florida
No. of Employees: 5
Excluded Services: None
Effective date:
January 1, 1951

COUNTY OF VOLUSIA

Jess Nathas
Clerk, Board of County Commissioners
Box 427
DeLand, Florida
No. of Employees: 77
Excluded Services: None
Effective date:
October 1, 1952

COUNTY OF WALTON

Miss Kate Gillis
Clerk, Board of County Commissioners
Walton County Court House
DeFuniak Springs, Florida
No. of Employees: 50
Excluded Services: None
Effective date:
October 1, 1952

MICROFILMED