January 3, 2019

PAYROLL TAX AND 1099 REQUIREMENTS AND RESOURCES

The deadline for quarterly payroll, W-2, and 1099 forms to be filed is January 31, 2019. To ensure this deadline is met for all our clients, we encourage you to have the relevant information to us at the earliest possible time. If the information is not received in a timely manner, we cannot guarantee the deadline will be met. If forms are not filed by the deadline, you could be subject to penalties and interest. If your records are maintained by the Firm throughout the year, your payroll and 1099 information will already be on file.

Enclosed are some materials that you may find useful in compiling and/or summarizing your information for this year as well as the coming year:

- Payroll Quick Reference Guide
- New Hire Reporting Information, including FAQ’s
- New Hire Forms and Instructions
- 1099 and W-2 Filing Requirements

You may also find links to these documents on the Resources page on our website, www.armstrongbackus.com. Should you have questions or need further assistance, please call us at one of our offices or toll free at (800) 869-6056.
Minimum Wage

The federal minimum wage rate increases from $6.55 an hour effective July 24, 2008 to $7.25 an hour effective July 24, 2009.

Standard Mileage Allowance

2019: 58¢ for business miles driven; 20¢ for medical or moving; 14¢ in service of charitable organizations.

Hiring New Employees

Federal and state laws require that you must verify that each new employee is legally eligible to work in the United States. You are required to complete the Federal Immigration Form I-9. Please, keep Form I-9 for three years after the date of hire or for one year after employment is terminated, whichever is later. This form must be available for inspection by authorized U.S. Government officials. A copy is included for your convenience, or you can download a .PDF file form and instructions online on http://www.uscis.gov under Immigration Forms.

State law requires the employer to report new hire information to the State Directory of New Hires within 20 calendar days of the employee’s first day on the job. For more information and online reporting, you may go to their website of https://portal.cs.oag.state.tx.us/wps/portal/employer. We have attached a Texas Employer New Hire Reporting Overview, Frequently Asked Questions and Answers on New Hire Reporting and a Texas Employer New Hire Reporting Form. Mail each new hire form to:

ENHR Operations Center
P.O. Box 149224
Austin, TX 78714-9224
The following reporting forms are required for the different employers.

**Agricultural Payroll Employer** - An employer for whom an employee performs agricultural duties or duties associated with farm; i.e., care of farm equipment when done on farm, and housework in the private home of an agricultural employer if the home is on a farm that is operated for profit.

Form 943 - Is required when an employer (1) paid total wages of $2,500 or more to all employees in a year or (2) paid wages to an employee of $150 or more in a year. ***See section for H2A workers if applicable***

Include household employees paid $1,800 or more in 2019.

FICA taxes may be withheld from employees' wages or may be paid entirely by employer. FIT is required to be withheld. It is filed annually with IRS. Liability of less than $2,500 during a year may be paid with return. Deposit required monthly for liability of $50,000 or less for the look back period;* deposit by 15th of the following month. If liability for look back period is more than $50,000, you are a semiweekly depositor. Liability amounts accumulated on payments made on Wednesday, Thursday, and/or Friday must be deposited by the following Wednesday. Liability amounts accumulated on payments made on Saturday, Sunday, Monday and/or Tuesday must be deposited by the following Friday. If liability is $100,000 or more, it must be deposited by the end of the next banking day.

Form 940 - Is required when an employer (1) paid wages of $20,000 or more in any calendar quarter in 2018 or 2019 or (2) employed 10 or more farm workers during some portion of a day during any 20 or more different weeks in 2018. It is filed annually with the IRS. It is also known as FUTA. A deposit is required when the liability reaches $500 or more a quarter. Deposit by the end of the following month after end of quarter.

Includes household employees - rules are the same as above.

**TWC Report** - Is required when an employer (1) paid $6,250 or more in any quarter or (2) employed 3 or more workers for 20 weeks in a calendar year, or (3) employed one or more migrant/seasonal workers. It is filed quarterly with TWC. No deposit is required. Amount due is submitted with report.

Includes household employees paid $1,000 in a calendar quarter.

*The look back period for Agricultural employers is the second calendar year preceding the current calendar year. For 2019, the look back period is the year 2017.
Agricultural Payroll Employer cont.

Amounts to Withhold

FIT - Based on wage tables in Publication 51 Circular A.

FICA - Divided into two separate wage bases for 2019:

1. Social Security - 
   6.2% for employee; 6.2% for employer (12.4% combined). Maximum wages per employee subject to SS for 2018 is $132,900 ($8,239.80 maximum to withhold from employee). Social Security is also required on (1) children 18 and over employed by parents (exempt under 18), and (2) individuals employed by his or her spouse.

2. Medicare - 
   1.45% for employee; 1.45% for employer (2.9% combined). There is not a maximum cap on wages subject to Medicare for 2019. All wages are subject to Medicare.

Additional Medicare Tax withholding -
In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of $200,000 in a calendar year. You are required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of $200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the $200,000 withholding threshold.

Employee Share of Social Security and Medicare Paid by Employer

Agricultural employers may decide to pay the Social Security and Medicare tax for the employee instead of withholding it from their paycheck. This is additional income to the employee and must be included in box 1 of the W-2, but do not include it in boxes 3 or 5 (wages subject to Social Security and Medicare).
Agricultural Payroll Employer cont.

Amounts to Pay in Addition to the Withheld Amounts

FUTA - 0.6% on first $7,000 wages paid per employee.
(940)

TWC - Based on individual employer's experience rate on first $9,000 wages paid per employee (rate assigned by TWC).

Exemption on both of the above: (1) Service by a child under age 21 for parent owned business and (2) work done for one's son, daughter or spouse.

H2A Labor

Beginning in calendar year 2011, an employer must report compensation of $600 or more paid to an H-2A agricultural worker on Form W-2, Wage and Tax Statement, and NOT on Form 1099-MISC, Miscellaneous Income, as required in previous years. The employer will report the compensation in box 1 (Wages, tips and other compensation) of Form W-2. No amount should be reported in box 3 (Social Security wages) or box 5 (Medicare wages) of Form W-2. No amount should be reported on line 2 (wages subject to Social Security tax) or line 4 (wages subject to Medicare tax) on Form 943, Employer’s Annual Federal Tax Return for Agricultural Employees. H2A workers are not subject to FUTA tax.

H2A workers are required to comply with The Affordable Care Act and obtain Health Insurance or otherwise pay the appropriate fee when filing their personal income tax return.
**Household Payroll Employer** - An employer for whom an employee performs duties in or about his private home.

**Accounting on 1040 Sch. H** - Is required when an employer pays a household employee cash wages of $2,100 or more in 2019. FICA taxes may be withheld from an employee's wages or may be paid entirely by employer. FIT is not required to be withheld unless requested by employee. Liability is to be included in ES payments.

**FUTA** - Is required when an employer paid wages of $1,000 or more in any calendar quarter. Liability is to be included in the ES payments. Report on Sch. H.

**TWC** - Same requirements as Form 940 above. It is filed quarterly with TWC. This can be filed annually, but it must be elected by December 31st, of the prior year. Amount is due with report.
Regular Payroll Employer - An employer (partnership, corporation or sole) for whom an employee performs a service. An employer usually provides tools, a place to work and has the right to supervise and terminate an employee.

Partnerships, Corporations and Sole
Form 941 - Is required when an employer paid wages and withheld FIT and FICA. It is filed quarterly with IRS. Liability of less than $2,500 for current quarter or the preceding quarter, no deposit is required and liability may be paid with return. Deposit required monthly for liability of $50,000 or less for the look back period;* deposit by 15th of following month. If liability for look back period is more than $50,000, you are a semiweekly depositor. Liability amounts accumulated on payments made on Wednesday, Thursday and/or Friday must be deposited by the following Wednesday. Liability amounts accumulated on payments made on Saturday, Sunday, Monday and/or Tuesday must be deposited by the following Friday. If liability is $100,000 or more, it must be deposited by the end of the next banking day.

The IRS will notify the employer only if there is a deposit schedule change for 2019. However, in the absence of notification, the employer is still liable for knowing their deposit schedule. The electronic filing rules were mandatory beginning January 1, 2001, for all depositors that reached the $200,000 annual liability.

Form 940 - Is required when an employer (1) paid wages of $1,500 or more in any calendar quarter in 2018 or 2019, or (2) had one or more employees at any time in each of any 20-calendar weeks in 2018 or 20 different weeks in 2019. It is filed annually with the IRS. It is also known as FUTA. A deposit is required when the liability reaches $500 or more. Deposit by the end of month after end of quarter.

TWC - Is required when an employer (1) paid wages of $1,500 or more in any calendar quarter in the current or preceding year or (2) had one employee on each of 20 days during the current or preceding calendar year, each day being in a different calendar week. It is filed quarterly with TWC. No deposit required. Amount due is submitted with report.

Sole Proprietor - if applicable, may also...
Filing 941 - Include household employees paid $2,000 or more in 2019.

Filing 940 - Include household employees paid $1,000 or more in any calendar quarter in 2018 or 2019.

*The look back period for 2019 is the four quarters starting July 1, 2017 through June 30, 2018.
**Payroll Quick Reference Guide**

**Regular Payroll Employer** cont.

TWC  - Include household employees paid $1,000 or more in a calendar quarter.

Amounts to Withhold

FIT  - Based on wage tables in Publication 15 Circular E.

FICA  - Divided into two separate wage bases for 2018:

1. **Social Security** -
   - **6.2%** for employee; 6.2% for employer (12.4% combined). Maximum wages per employee subject to SS for 2019 is $132,900 ($8,239.80 maximum to withhold from employee). Social Security is also required on (1) children 18 and over employed by parents (exempt under 18), and (2) individuals employed by his or her spouse.

2. **Medicare** -
   - 1.45% for employee; 1.45% for employer (2.9% combined). There is not a maximum cap on wages subject to Medicare for 2019. All wages are subject to Medicare.

   **Additional Medicare Tax withholding** –
   In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of $200,000 in a calendar year. You are required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of $200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the $200,000 withholding threshold.

Amounts to Pay in Addition to the Withheld Amounts

FUTA (940)  - 0.6% on first $7,000 wages paid per employee.

TWC  - Based on individual employer's experience rate on first $9,000 wages paid per employee (rate assigned by TWC).

Exemption on both of the above: (1) Service by a child under age 21 for parent owned business and (2) work done for one's son, daughter or spouse.
TEXAS EMPLOYER NEW HIRE REPORTING REQUIREMENTS

1099 & W-2 FILING REQUIREMENTS
New Hire Reporting

New Hire Reporting is mandated by federal law under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, and requires employers to report new hires and rehires within 20 calendar days. Information received from employers is entered into a statewide registry and then transmitted to the National Directory of New Hires.

The Child Support Division (CSD) of the Office of the Attorney General (OAG) uses this information for the following purposes:

- Locate parents who owe child support
- Establish new child support orders
- Enforce and modify existing orders
- Issue income withholding orders

Employer Responsibilities/Time Frames

The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 requires employers to report new hires within 20 calendar days of their being hired. If reporting electronically, new hires must be reported at least twice a month, 12 to 16 days apart.

State law provides a penalty of $25 for each employee an employer knowingly fails to report and a penalty of $500 for conspiring with an employee to (1) fail to file a report or (2) submit a false or incomplete report.

Multi-State Employers

If an employer has employees working in more than one state, the employer has the option to report all new hires to one state. The employer must notify in writing the federal Office of Child Support Enforcement (OCSE) of the state to which the employer will report new hires and all FEINs.

Benefits of Reporting

When you, as an employer, submit information about your newly hired employees to the Employer New Hire Reporting Program, you create the following benefits for your business, the children in your community, and citizens across the country:

- Prevents fraudulent public assistance, worker’s compensation, and unemployment benefit claims
- Provides early detection of overpayments resulting in substantial savings to the Unemployment Insurance Trust Fund (UITF)
New Hire Reporting

- Returns overpayments recovered by Texas Workforce Commission (TWC) to the UITF, which results in lower unemployment taxes
- Reduces employment information requests from the OAG
- Allows child support payments to reach families more quickly

Benefits of Reporting Online

The following are the benefits of reporting online:

- Reduces paper
- Improves the quality of data submitted
- Provides capability to print and/or view a history of records submitted for up to 8 hours
- Provides e-mail notification when income withholding orders are available for retrieval on the Web site

Data to Be Reported

Six minimum elements are reported:

- Company name
- Company mailing address – if different from payroll address, provide payroll address
- Company Federal Employer Identification Number (FEIN)
- Employee name
- Employee address
- Employee social security number

The employer may choose to report optional data which reduces the number of requests for employment information sent by OAG.

- Employee’s date of birth
- Salary/wages
- Pay frequency
- State of hire
- Date of hire
- Employer’s phone and fax number
- State Employer Identification Number (SEIN) – used by TWC to cross match with their quarterly wage information
- DBA – Doing Business As

Reporting Methods

New hire information may be reported several ways. Choose the most convenient option from the following list:

- Online submission via the Internet

http://texasatt.nextmp.net/files/cs/csquickrefemp.pdf
https://childsupport.oag.state.tx.us/wps/portal/NewHiresFAQ
New Hire Reporting

- To report online, you must first request an account. Once you have received your user ID and password, you may begin reporting your new hires online.
- When submitting records using the online application, you may be asked if you want to receive your income withholding orders electronically. This process allows an employer to be notified via e-mail when an order/notice is available for retrieval through our secure Web site. If interested in this process, go to Wage Withholding, Electronic Process, to learn more.
  - File uploads via the Internet
    - To upload through the Internet, you must first request an account.
    - Use the required TXT file layout or the required Excel spreadsheet template.
    - Contact the Employer Call Center at 1-800-850-6442 to request technical assistance with the file layout.
    - Refer to the upload instructions for procedures.
  - File Transfer Protocol (FTP)
    - Use the required TXT file layout.
    - Contact the Employer Call Center at 1-800-850-6442 to request technical assistance in implementing the FTP of new hires.
  - Mail or FAX a hardcopy of the W-4, a printed list of employee new hire information, or Employer New Hire Reporting Form
    - See Data to Be Reported for information required for reporting new hires in a printed list.
    - Mail to the following address:
      
      ENHR Operations Center  
P.O. Box 149224  
Austin, Texas 78714-9224
  - FAX: 1-800-732-5015
  - Telephone: 1-800-850-6442

Registration for Multi-State Employers

If an employer has employees in more than one state, the employer has the option to report all new hires to one state. Register as a multi-state employer by completing the Multistate Employer Notification Form online.

Helpful Tips for Reporting to the Employer New Hire Reporting Program

- Use the same FEIN to report new hires and quarterly wage information. This reduces the possibility of receiving duplicate Income Withholding Order/Notices.
- Report new employees as soon as they are hired.
- Report online to reduce paper, increase quality of data submitted, and view a history of reported employees for up to 8 hours or 90 days. A file can also be uploaded to the Internet.

http://texasatt.nextmp.net/files/cs/csquickrefemp.pdf
https://childsupport.oag.state.tx.us/wps/portal/NewHiresFAQ
New Hire Reporting

- As a multi-state employer, choose Texas as your reporting state. This is the only way the Texas Workforce Commission (TWC) receives new hire information on Texas residents who may be receiving unemployment benefits and working for a multi-state employer.
- Employers reporting for the first time should submit all employees hired within the last 90 days.

http://texasatt.nextmp.net/files/cs/csqickrefemp.pdf
https://childsupport.oag.state.tx.us/wps/portal/NewHiresFAQ
New Hire Reporting

Frequently Asked Questions

1. Other than using this web site, how can I obtain more information about Employer New Hire Reporting?

   Contact the OAG using any of the following methods:

   o Call: 1-800-850-6442, Monday through Friday, 7 a.m. – 6 p.m. CST
   o Write:

       ENHR Operations Center
       P.O. Box 149224
       Austin, Texas 78714

2. What is the definition of an “employee” for Employer New Hire Reporting purposes?

   An employee for the purpose of new hire reporting is an individual who is an employee for purposes of federal income tax withholding from wages. [42 U.S.C. Section 653a(a)(2)(A), 26 U.S.C. Section 3401(c)]

3. What is the definition of an employer for Employer New Hire Reporting purposes?

   The term “employer” means the person for whom an individual (the employee of such person) performs or performed any service, of whatever nature. Employer also includes any governmental entity and any labor organization. [42 U.S.C. 653(a)(2)(B); 26 U.S.C. Section 3401(d)]

   At a minimum, in any case where an employer is required to give an employee a Form W–2 showing the amount of taxes withheld, the employer must meet the new hire reporting requirements.

4. What is the “date of hire” considered to be?

   The “date of hire” is considered to be the first day services are performed for wages by an individual.

5. Must an employer report an employee who is being rehired or recalled from a layoff, or who is returning from a leave of absence?

   If a returning employee is required to submit a W–4 form to the employer, the employer is required to furnish a new hire report to the State Directory of New Hires.
6. Are placement agencies or temporary employment agencies that place individuals with third parties required to report the employee as a “new hire”?

Yes, if a legal relationship exists between the employer and employee [26 U.S.C. Sections 3401-3406].

7. Should the employer’s W-2 State Employer Identification Number be reported?

Employers are only required to report the Federal Employer Identification Number. The State Employer Identification Number is not required. However, TWC uses this information to cross match with its quarterly wage information. Also, when employers report their State Employer Identification Number, this information is stored in the State and National Directory of New Hires.

8. Should new hire information be reported on a person who has just been hired but who is going through training or is in his or her probationary period?

Yes. If a person has been hired and a legal employee/employer relationship exists, a report must be filed. The probationary nature of the employment does not negate the need to report.

9. Are employers that reorganize and merge under a new Federal Employer Identification Number required to file new hire information on the employees acquired as a result of the merger under the new Federal Employer Identification Number?

No. The new Federal Employer Identification Number information is picked up when the employer makes its next quarterly wage report.

10. May the parent company of subsidiary companies in various states report to one designated state for all subsidiary companies under one report?

Yes, an employer with employees in two or more states may choose to designate one state to report new hires for all of the states. The Secretary of Department of Health and Human Services must be notified which state is designated. [42 U.S.C. § 653a(b)(1)(B)] An employer electing to report its subsidiaries under one report should be aware that the address submitted in the report will be the mailing address for all income withholding notices. An optional data element allows a second address to be reported for income withholding purposes. If the employer does not provide this second address, all income withholdings will be sent to the employer's address (the W-4 address).
11. What constitutes separate employer status for designation of a multi-state employer? Can a company that “belongs to” another company with which they share a Federal Employer Identification Number choose to report as a multi-state employer even if the rest of the “family” of companies does not?

Companies within the same “family” of companies, which share the same Federal Employer Identification Number, must make a decision to report individually or together. Regardless of whether the company chooses to report all together or separately, the company must ensure that all new employees are reported and avoid duplication. In addition, the report made on any employee must be specific enough for the child support agency to identify where the employee is working to facilitate locating an individual.

12. The law states that a multi–state employer can transmit the report to one designated state in which the employer has employees. Can a multi-state employer designate more than one state in which to report? Can a company opt to report most new hires to one central location but continue to have some local offices report to individual states?

The answer is “no” to both questions.

13. Why submit a payroll address?

Nationwide, 75% of all collections are received via income withholding. By an employer submitting your correct payroll address, if different from your FEIN address, we will send wage withholding orders to the correct location and ultimately increase the number of collections received from employers, thus increasing the payments to custodial parents and the children of Texas.

14. How do I submit a payroll address?

If you have an address where you want wage withholding orders sent and it is different from your FEIN address, we need them both. You can submit your payroll address via one of the following means:

- FTP, online submission at this web site: http://employer.oag.state.tx.us - enter in “Employer Other Addr” field
- Call 1-800-850-6442
- Internet – http://employer.oag.state.tx.us (Click “Update Employer Information.”)
15. Are there penalties for employers who do not report new hires?

Employers must provide all of the required information within 20 calendar days of the employee’s first day of work to be in compliance. State law provides a penalty of $25 for each employee an employer knowingly fails to report and a penalty of $500 for conspiring with an employee to (1) fail to file a report or (2) submit a false or incomplete report.

16. How can I get a history of the new hire records my company has submitted?

There are two ways to obtain a history:

- If the records are submitted online, the online application has a feature entitled “View Today’s Activity” that displays all records entered that day. If more than 8 hours have passed, an employer may request a 90-day history by selecting “View 90-day history.” Employers must be prepared to provide the company name and FEIN.
- If records were submitted manually, employers may request a 90-day history by sending an e-mail to employer.newhire@cs.oag.state.tx.us.

17. Can I report the employee’s ITIN number on the Texas State New Hire Report?

No. Only a social security number (SSN) can be reported to the State Directory of New Hires. An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service (IRS). It is a nine-digit number that always begins with the number 9 and has a 7 or 8 as the fourth digit (example 9XX-7X-XXXX). IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, an SSN from the Social Security Administration (SSA). ITINs are for federal tax reporting purposes only and should not be used for any other purpose. An ITIN does not authorize work in the U.S. or provide eligibility for Social Security benefits and is not valid identification outside the tax system. IRS issues ITINs to help individuals comply with the U.S. tax laws and to provide a means to efficiently process and account for tax returns and payments for those not eligible for SSNs. Additional information on the use of ITINs should be directed to IRS and/or the SSA.

http://texasatt.nextmp.net/files/cs/csqickrefemp.pdf
https://childsupport.oag.state.tx.us/wps/portal/NewHiresFAQ
QUICK REFERENCE GUIDE FOR TEXAS EMPLOYERS

TEXAS EMPLOYER Website: www.employer.texasattorneygeneral.gov • Call Center: (800) 850-6442

EMPLOYER RESPONSIBILITIES
* Report new hires or rehires within 20 calendar days.
* Respond to Verification of Employment letters.
* Respond to National Medical Support Notices within 40 days of notification.
* Enroll dependent children in health care coverage when ordered by a court or per a National Medical Support Notice.
* Withhold payments according to Income Withholding Orders/Notices.
* Remit payments by the first pay period after date the Income Withholding Order/Notice is received.
* Notify the Office of the Attorney General (OAG) regarding lump-sum payments of $500 or more before making payments.
* Report terminated employees with Income Withholding Orders/Notices within 7 days of termination.

EMPLOYER NEW HIRE REPORTING
WHAT TO REPORT:
Texas requires seven data elements:
1. Employer name
2. Employer payroll address
3. Federal Employer Identification Number (FEIN)
4. Employee name
5. Employee home address
6. Employee SSN
7. Employee date of hire

New hires must be reported within 20 calendar days of hire if reported by non-electronic means. If reported electronically, new hires must be reported by two monthly transmissions (if necessary), not less than 12 days nor more than 16 days apart.

WHERE TO REPORT:
* Online: www.employer.texasattorneygeneral.gov
* Data Transfer System (DTS)
* File Transfer Protocol (FTP)
* Fax: (800) 732-5015
* Telephone: (800) 850-6442
* Mail hard copy of report: ENHR Operations Center P.O. Box 149224 Austin, TX 78714-9224

WHY REPORT:
State law authorizes a $25 penalty for each employee an employer fails to report and a $500 penalty for conspiring with an employee failing to file a report, or submitting a false or incomplete report.

NEW HIRE REPORTING FOR MULTISTATE EMPLOYERS
* Employers with employees in more than one state have the option to report all new hires to one state.
* To register as a multistate employer with the federal Office of Child Support Enforcement, complete the multistate form on the OCSE website at: www.acf.hhs.gov/programs/css/resource/multistate-employer-registration-form-instructions.
* All registered multistate employers must report electronically, by two monthly submissions (if necessary), not less than 12 days nor more than 16 days apart.

TENNESSEE ATTORNEY GENERAL

TEXAS EMPLOYER WEBSITE ALLOWS EMPLOYERS TO
* Obtain general information.
* Stay informed on the latest information and updates.
* Access the employer handbook, forms, publications and user guides.
* Access online applications to report lump-sum payments and fulfill other employer responsibilities.

BENEFITS OF ELECTRONIC REPORTING
* Provides secure, fast and simple method of payment
* Reduces paper and staff time
* Allows access to employer online applications
* Improves the quality of data submitted
* Provides capability to print and view record submission history

THIRD-PARTY AGENTS
* Third-party agents hired to handle employer reporting responsibilities must adhere to the same standards as employers.
* Third-party agents must provide written authorization from the employer to the OAG.
* Third-party agents must register their company on the employer website, and then the employers for whom they report.
* Employers are liable for a third-party agent’s failure to report or comply with reporting responsibilities.
VERIFICATION OF EMPLOYMENT

* Employers can respond to Verification of Employment letters by mail to: Office of the Attorney General (OAG), Central File Maintenance, P.O. Box 12048, Austin, TX 78711-2048.
* Employers have the option to respond to verification of employment letters electronically at: www.employer.texasattorneygeneral.gov.
* Responding electronically allows employers to:
  - Complete the form using the Form Sequence Number and Member ID, or
  - Work from a list of active employees associated with their company.

NATIONAL MEDICAL SUPPORT NOTICES

* The National Medical Support Notice (NMSN) is a qualified medical child support order.
* Employers must respond to Part A within 20 business days or Part B within 40 business days from the date of notice.
* Employers have the option to receive and respond to National Medical Support Notices electronically at www.employer.texasattorneygeneral.gov.
* Reporting electronically allows employers to:
  - Receive email notifications when NMSN forms are available for completion,
  - Complete and submit forms online, and
  - Update health insurance carrier information.

INCOME WITHHOLDING ORDERS

* Employers must begin withholding child support payments no later than the first pay period after the Order/Notice is received.
* Employers must deduct child support payments on scheduled pay dates.
* Employers must mail the child support payment to the address specified in the order or transmit the payment electronically no later than the second business day after the pay date.
* Employers have the option to receive Income Withholding Orders/Notices electronically at www.employer.texasattorneygeneral.gov.
* Reporting electronically allows employers to:
  - Receive a PDF of the documents from the Texas portal, and
  - Receive email notifications when Order/Notices are available for retrieval.

LUMP-SUM PAYMENTS

* Lump-sum payments are defined as income in the form of a bonus or an amount paid in lieu of vacation or other leave time, not to include any amount paid as severance pay.
* Employers must notify the OAG before making a lump-sum payment to an employee if:
  - The gross amount is $500 or more, and
  - An Income Withholding Order/Notice was issued by the OAG.
* Employers have the option to report lump-sum payments electronically at www.employer.texasattorneygeneral.gov.
* Reporting lump-sum payments electronically allows employers to:
  - Use an online application to submit up to 250 employees,
  - Utilize the Data Transfer System, or
  - Fax to (888) 272-5122.

ELECTRONIC PAYMENT SUBMISSION OPTIONS

* Employers with 50 or more employees must remit child support payments electronically. [Texas Family Code (TFC) 158.203(b)]
* Employers have the following options to submit child support payments and information electronically:
  - Electronic Funds Transfer (EFT) using CCD or CTX 820
  - ExpertPay (bank draft) using a free web-based solution that debits bank accounts and transfers the payments to the Texas State Disbursement Unit (SDU).
* To speak to an EFT specialist, employers can contact the Employer Call Center at (800) 850-6442 for more information on electronic payment submission options.

WHY PAY ELECTRONICALLY

Effective Sept. 1, 2013, state law authorizes a payment processing surcharge of up to $25 on an employer with 50 or more employees for each payment made on behalf of an employee that is not made by electronic funds transfer or electronic data exchange. [TFC § 158.203(d)(o)(f)]

The surcharge may not be charged against the employee or taken from amounts withheld from the employee’s wages.

TERMINATIONS

* Terminations can be submitted electronically at www.employer.texasattorneygeneral.gov or mailed to:
  Central File Maintenance
  P.O. Box 12048
  Austin, TX 78711-2048
* Employers are required to withhold severance pay, which typically is income paid upon termination of employment. [TFC § 158.14]

SEND MANUAL PAYMENTS TO

Texas State Disbursement Unit
P.O. Box 659791
San Antonio, TX 78265-9791
Every person engaged in a trade or business, including a partnership and a non-profit organization, must file information returns for each calendar year for certain payments to non-corporate recipients (unless otherwise noted) made during such year in the course of the payer’s trade or business. Recipients must be furnished a copy of the information return or a comparable statement. Following are some of the more common types of information returns that are required to be filed:

**Form 1098.** Persons file this form if they receive $600 or more in mortgage interest from an individual in the course of a trade or business. Points paid directly by a borrower (including seller-paid points) for the purchase of a principal residence must be reported on Form 1098. Refunds and reimbursements of overpaid mortgage interest must also be reported on Form 1098.

**Form 1099-DIV.** Corporate payers file this form for each person (1) to whom payments of $10 or more in distributions, such as dividends, capital gains, or nontaxable distributions, were made on stock; (2) for whom any foreign tax was withheld and paid on dividends and on other distributions on stock if the recipient can claim a credit for the tax; (3) for whom any federal income tax was withheld under the backup withholding rules; or (4) to whom payments of $600 or more were made as part of a liquidation. S corporations use this form only to report distributions made during the calendar year out of accumulated earnings and profits.

**Form 1099-INT.** Payers file this form for each person to whom payments of $10 or more in interest were paid, including interest on bearer certificates of deposit and interest on U.S. Savings Bonds, Treasury bills, Treasury notes, and Treasury bonds. Interest paid in the course of a trade or business is reportable when the amount totals $600 or more for any person. Form 1099-INT must also be filed to report interest of $10 or more (other than original issue discount) accrued to a REMIC regular interest holder during the year or paid to the holder of a collateralized debt obligation.

**Form 1099-MISC.** This form is filed by payers for each person to whom at least $10 in gross royalty payments, or $600 for rents or services in the course of a trade or business, was paid. Some of the items reported on this form are: (1) payments for real estate, machine and pasture rentals; (2) gross royalties paid; (3) prizes and awards that were not paid for services rendered; (4) amounts withheld as backup withholding; (5) fishing boat proceeds; (6) payments made in the course of your trade or business to a provider of medical and health care services; include payments by medical and health care insurers to each physician or health care provider under health, accident and sickness insurance programs; include payments made to corporations but not payments to a tax-exempt hospital or a hospital owned and operated by the United States, a state,
**Form 1099-MISC cont.**

or District of Columbia; (7) nonemployee compensation, such as fees, commissions and awards, paid to a non-employee for services (including payments to attorneys for legal services performed even if they are incorporated); include oil and gas payments for a working interest; fish purchases for cash; golden parachute payments; (8) substitute payments of at least $10 in lieu of dividends or interest; (9) enter an “X” in the checkbox for sales of $5,000 or more of consumer products to a person on a buy-sell or commission basis for resale anywhere other than in a permanent retail establishment; do not enter a dollar amount in this box; (10) crop insurance proceeds of $600 or more; (13) excess golden parachute payments; and (14) gross proceeds paid to an attorney.

**Form 1099-PATR.** Cooperatives use this form to report distributions of $10 or more to patrons.

**Form 1099-R.** Payers file this form to report any distributions of $10 or more from retirement or profit-sharing plans, individual retirement arrangements (IRAs), simplified employee pensions (SEPs), annuities or insurance contracts.

**Form 1099-S.** This form is used to report the sale or exchange of real estate; and the real property taxes imposed on the purchaser as a result of the sale or exchange. Included are sales or exchanges of residences, land, commercial buildings, condominium units, and stock in cooperative housing corporations. The form must be filed by the person responsible for closing the real estate transaction or, if no such person exists, by the mortgage lender, the transferor’s broker, the transferee’s broker or the transferee, in that order. Payments of timber royalties under a “pay-as-cut” contract are also reported on this form.

**Form W-2.** This form is to be furnished to both the Social Security Administration and the recipient. Employers use the form to report wages, tips, other compensation, withheld income and FICA taxes, and advance earned income credit (EIC) payments. Bonuses, vacation allowances, severance pay, moving expense payments, some kinds of travel allowances and third-party payments of sick pay are included.

**Due Dates.** Unless otherwise specified, the above information returns for 2018 are to be provided to recipients, and to the IRS by January 31, 2019. Form W-2 is to be provided to recipients, and to the Social Security Administration by January 31, 2019.
FORMS AND INSTRUCTIONS

FORM I-9 EMPLOYMENT ELIGIBILITY VERIFICATION

TEXAS EMPLOYER NEW HIRE REPORTING FORM
Anti-Discrimination Notice. It is illegal to discriminate against work-authorized individuals in hiring, firing, recruitment or referral for a fee, or in the employment eligibility verification (Form I-9 and E-Verify) process based on that individual's citizenship status, immigration status or national origin. Employers CANNOT specify which document(s) the employee may present to establish employment authorization and identity. The employer must allow the employee to choose the documents to be presented from the Lists of Acceptable Documents, found on the last page of Form I-9. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination. For more information, call the Immigrant and Employee Rights Section (IER) in the Department of Justice's Civil Rights Division at 1-800-255-7688 (employees), 1-800-255-8155 (employers), or 1-800-237-2515 (TTY), or visit https://www.justice.gov/crt/immigrant-and-employee-rights-section.

What is the Purpose of This Form?

Employers must complete Form I-9 to document verification of the identity and employment authorization of each new employee (both citizen and noncitizen) hired after November 6, 1986, to work in the United States. In the Commonwealth of the Northern Mariana Islands (CNMI), employers must complete Form I-9 to document verification of the identity and employment authorization of each new employee (both citizen and noncitizen) hired after November 27, 2011.

General Instructions

Both employers and employees are responsible for completing their respective sections of Form I-9. For the purpose of completing this form, the term “employer” means all employers, including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors, as defined in section 3 of the Migrant and Seasonal Agricultural Worker Protection Act, Public Law 97-470 (29 U.S.C. 1802). An “employee” is a person who performs labor or services in the United States for an employer in return for wages or other remuneration. The term “Employee” does not include those who do not receive any form of remuneration (volunteers), independent contractors or those engaged in certain casual domestic employment. Form I-9 has three sections. Employees complete Section 1. Employers complete Section 2 and, when applicable, Section 3. Employers may be fined if the form is not properly completed. See 8 USC § 1324a and 8 CFR § 274a.10. Individuals may be prosecuted for knowingly and willfully entering false information on the form. Employers are responsible for retaining completed forms. Do not mail completed forms to U.S. Citizenship and Immigration Services (USCIS) or Immigration and Customs Enforcement (ICE).

These instructions will assist you in properly completing Form I-9. The employer must ensure that all pages of the instructions and Lists of Acceptable Documents are available, either in print or electronically, to all employees completing this form. When completing the form on a computer, the English version of the form includes specific instructions for each field and drop-down lists for universally used abbreviations and acceptable documents. To access these instructions, move the cursor over each field or click on the question mark symbol (hazi) within the field. Employers and employees can also access this full set of instructions at any time by clicking the Instructions button at the top of each page when completing the form on a computer that is connected to the Internet.

Employers and employees may choose to complete any or all sections of the form on paper or using a computer, or a combination of both. Forms I-9 obtained from the USCIS website are not considered electronic Forms I-9 under DHS regulations and, therefore, cannot be electronically signed. Therefore, regardless of the method you used to enter information into each field, you must print a hard copy of the form, then sign and date the hard copy by hand where required.

Employers can obtain a blank copy of Form I-9 from the USCIS website at https://www.uscis.gov/sites/default/files/files/form/i-9.pdf. This form is in portable document format (.pdf) that is fillable and savable. That means that you may download it, or simply print out a blank copy to enter information by hand. You may also request paper Forms I-9 from USCIS.

Certain features of Form I-9 that allow for data entry on personal computers may make the form appear to be more than two pages. When using a computer, Form I-9 has been designed to print as two pages. Using more than one preparer and/or translator will add an additional page to the form, regardless of your method of completion. You are not required to print, retain or store the page containing the Lists of Acceptable Documents.
The form will also populate certain fields with N/A when certain user choices ensure that particular fields will not be completed. The Print button located at the top of each page that will print any number of pages the user selects. Also, the Start Over button located at the top of each page will clear all the fields on the form.

The Spanish version of Form I-9 does not include the additional instructions and drop-down lists described above. Employers in Puerto Rico may use either the Spanish or English version of the form. Employers outside of Puerto Rico must retain the English version of the form for their records, but may use the Spanish form as a translation tool. Additional guidance to complete the form may be found in the Handbook for Employers: Guidance for Completing Form I-9 (M-274) and on USCIS' Form I-9 website, I-9 Central.

Completing Section 1: Employee Information and Attestation

You, the employee, must complete each field in Section 1 as described below. Newly hired employees must complete and sign Section 1 no later than the first day of employment. Section 1 should never be completed before you have accepted a job offer.

Entering Your Employee Information

**Last Name (Family Name):** Enter your full legal last name. Your last name is your family name or surname. If you have two last names or a hyphenated last name, include both names in the Last Name field. *Examples of correctly entered last names include De La Cruz, O’Neill, Garcia Lopez, Smith-Johnson, Nguyen.* If you only have one name, enter it in this field, then enter “Unknown” in the First Name field. You may not enter “Unknown” in both the Last Name field and the First Name field.

**First Name (Given Name):** Enter your full legal first name. Your first name is your given name. *Some examples of correctly entered first names include Jessica, John-Paul, Tae Young, D’Shaun, Mai.* If you only have one name, enter it in the Last Name field, then enter “Unknown” in this field. You may not enter “Unknown” in both the First Name field and the Last Name field.

**Middle Initial:** Your middle initial is the first letter of your second given name, or the first letter of your middle name, if any. If you have more than one middle name, enter the first letter of your first middle name. If you do not have a middle name, enter N/A in this field.

**Other Last Names Used:** Provide all other last names used, if any (e.g., maiden name). Enter N/A if you have not used other last names. For example, if you legally changed your last name from Smith to Jones, you should enter the name Smith in this field.

**Address (Street Name and Number):** Enter the street name and number of the current address of your residence. If you are a border commuter from Canada or Mexico, you may enter your Canada or Mexico address in this field. If your residence does not have a physical address, enter a description of the location of your residence, such as “3 miles southwest of Anytown post office near water tower.”

**Apartment:** Enter the number(s) or letter(s) that identify(ies) your apartment. If you do not live in an apartment, enter N/A.

**City or Town:** Enter your city, town or village in this field. If your residence is not located in a city, town or village, enter your county, township, reservation, etc., in this field. If you are a border commuter from Canada, enter your city and province in this field. If you are a border commuter from Mexico, enter your city and state in this field.

**State:** Enter the abbreviation of your state or territory in this field. If you are a border commuter from Canada or Mexico, enter your country abbreviation in this field.

**ZIP Code:** Enter your 5-digit ZIP code. If you are a border commuter from Canada or Mexico, enter your 5- or 6-digit postal code in this field.

**Date of Birth:** Enter your date of birth as a 2-digit month, 2-digit day, and 4-digit year (mm/dd/yyyy). For example, enter January 8, 1980 as 01/08/1980.

**U.S. Social Security Number:** Providing your 9-digit Social Security number is voluntary on Form I-9 unless your employer participates in E-Verify. If your employer participates in E-Verify and:

1. You have been issued a Social Security number, you must provide it in this field; or
2. You have applied for, but have not yet received a Social Security number, leave this field blank until you receive a Social Security number.
Employee’s E-mail Address (Optional): Providing your e-mail address is optional on Form I-9, but the field cannot be left blank. To enter your e-mail address, use this format: name@site.domain. One reason Department of Homeland Security (DHS) may e-mail you is if your employer uses E-Verify and DHS learns of a potential mismatch between the information provided and the information in government records. This e-mail would contain information on how to begin to resolve the potential mismatch. You may use either your personal or work e-mail address in this field. Enter N/A if you do not enter your e-mail address.

Employee’s Telephone Number (Optional): Providing your telephone number is optional on Form I-9, but the field cannot be left blank. If you enter your area code and telephone number, use this format: 000-000-0000. Enter N/A if you do not enter your telephone number.

### Attesting to Your Citizenship or Immigration Status

You must select one box to attest to your citizenship or immigration status.

1. **A citizen of the United States.**

2. **A noncitizen national of the United States:** An individual born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

3. **A lawful permanent resident:** An individual who is not a U.S. citizen and who resides in the United States under legally recognized and lawfully recorded permanent residence as an immigrant. This term includes conditional residents. Asylees and refugees should not select this status, but should instead select "An Alien authorized to work" below.

   If you select “lawful permanent resident,” enter your 7- to 9-digit Alien Registration Number (A-Number), including the "A," or USCIS Number in the space provided. When completing this field using a computer, use the dropdown provided to indicate whether you have entered an Alien Number or a USCIS Number. At this time, the USCIS Number is the same as the A-Number without the “A” prefix.

4. **An alien authorized to work:** An individual who is not a citizen or national of the United States, or a lawful permanent resident, but is authorized to work in the United States.

   If you select this box, enter the date that your employment authorization expires, if any, in the space provided. In most cases, your employment authorization expiration date is found on the document(s) evidencing your employment authorization. Refugees, asylees and certain citizens of the Federated States of Micronesia, the Republic of the Marshall Islands, or Palau, and other aliens whose employment authorization does not have an expiration date should enter N/A in the Expiration Date field. In some cases, such as if you have Temporary Protected Status, your employment authorization may have been automatically extended; in these cases, you should enter the expiration date of the automatic extension in this space.

   Aliens authorized to work must enter one of the following to complete Section 1:
   1. Alien Registration Number (A-Number)/USCIS Number; or
   2. Form I-94 Admission Number; or
   3. Foreign Passport Number and the Country of Issuance

   Your employer may not ask you to present the document from which you supplied this information.

**Alien Registration Number/USCIS Number:** Enter your 7- to 9-digit Alien Registration Number (A-Number), including the “A,” or your USCIS Number in this field. At this time, the USCIS Number is the same as your A-Number without the “A” prefix. When completing this field using a computer, use the dropdown provided to indicate whether you have entered an Alien Number or a USCIS Number. If you do not provide an A-Number or USCIS Number, enter N/A in this field then enter either a Form I-94 Admission Number, or a Foreign Passport and Country of Issuance in the fields provided.

**Form I-94 Admission Number:** Enter your 11-digit I-94 Admission Number in this field. If you do not provide an I-94 Admission Number, enter N/A in this field, then enter either an Alien Registration Number/USCIS Number or a Foreign Passport Number and Country of Issuance in the fields provided.

**Foreign Passport Number:** Enter your Foreign Passport Number in this field. If you do not provide a Foreign Passport Number, enter N/A in this field, then enter either an Alien Number/USCIS Number or a I-94 Admission Number in the fields provided.

**Country of Issuance:** If you entered your Foreign Passport Number, enter your Foreign Passport’s Country of Issuance. If you did not enter your Foreign Passport Number, enter N/A.
Signature of Employee: After completing Section 1, sign your name in this field. If you used a form obtained from the USCIS website, you must print the form to sign your name in this field. By signing this form, you attest under penalty of perjury (28 U.S.C. § 1746) that the information you provided, along with the citizenship or immigration status you selected, and all information and documentation you provide to your employer, is complete, true and correct, and you are aware that you may face severe penalties provided by law and may be subject to criminal prosecution for knowingly and willfully making false statements or using false documentation when completing this form. Further, falsely attesting to U.S. citizenship may subject employees to penalties, removal proceedings and may adversely affect an employee's ability to seek future immigration benefits. If you cannot sign your name, you may place a mark in this field to indicate your signature. Employees who use a preparer or translator to help them complete the form must still sign or place a mark in the Signature of Employee field on the printed form.

If you used a preparer, translator, and other individual to assist you in completing Form I-9:

- Both you and your preparer(s) and/or translator(s) must complete the appropriate areas of Section 1, and then sign Section 1. If Section 1 was completed on a form obtained from the USCIS website, the form must be printed to sign these fields. You and your preparer(s) and/or translator(s) also should review the instructions for Completing the Preparer and/or Translator Certification below.

- If the employee is a minor (individual under 18) who cannot present an identity document, the employee's parent or legal guardian can complete Section 1 for the employee and enter “minor under age 18” in the signature field. If Section 1 was completed on a form obtained from the USCIS website, the form must be printed to enter this information. The minor's parent or legal guardian should review the instructions for Completing the Preparer and/or Translator Certification below. Refer to the Handbook for Employers: Guidance for Completing Form I-9 (M-274) for more guidance on completion of Form I-9 for minors. If the minor's employer participates in E-Verify, the employee must present a list B identity document with a photograph to complete Form I-9.

- If the employee is a person with a disability (who is placed in employment by a nonprofit organization, association or as part of a rehabilitation program) who cannot present an identity document, the employee's parent, legal guardian or a representative of the nonprofit organization, association or rehabilitation program can complete Section 1 for the employee and enter “Special Placement” in this field. If Section 1 was completed on a form obtained from the USCIS website, the form must be printed to enter this information. The parent, legal guardian or representative of the nonprofit organization, association or rehabilitation program completing Section 1 for the employee should review the instructions for Completing the Preparer and/or Translator Certification below. Refer to the Handbook for Employers: Guidance for Completing Form I-9 (M-274) for more guidance on completion of Form I-9 for certain employees with disabilities.

Today's Date: Enter the date you signed Section 1 in this field. Do not backdate this field. Enter the date as a 2-digit month, 2-digit day and 4-digit year (mm/dd/yyyy). For example, enter January 8, 2014 as 01/08/2014. A preparer or translator who assists the employee in completing Section 1 may enter the date the employee signed or made a mark to sign Section 1 in this field. Parents or legal guardians assisting minors (individuals under age 18) and parents, legal guardians or representatives of a nonprofit organization, association or rehabilitation program assisting certain employees with disabilities must enter the date they completed Section 1 for the employee.

Completing the Preparer and/or Translator Certification

If you did not use a preparer or translator to assist you in completing Section 1, you, the employee, must check the box marked I did not use a Preparer or Translator. If you check this box, leave the rest of the fields in this area blank.

If one or more preparers and/or translators assist the employee in completing the form using a computer, the preparer and/or translator must check the box marked “A preparer(s) and/or translator(s) assisted the employee in completing Section 1”, then select the number of Certification areas needed from the dropdown provided. Any additional Certification areas generated will result in an additional page. Form I-9 Supplement, Section 1 Preparer and/or Translator Certification can be separately downloaded from the USCIS Form I-9 webpage, which provides additional Certification areas for those completing Form I-9 using a computer who need more Certification areas than the 5 provided or those who are completing Form I-9 on paper. The first preparer and/or translator must complete all the fields in the Certification area on the same page the employee has signed. There is no limit to the number of preparers and/or translators an employee can use, but each additional preparer and/or translator must complete and sign a separate Certification area. Ensure the employee's last name, first name and middle initial are entered at the top of any additional pages. The employer must ensure that any additional pages are retained with the employee's completed Form I-9.
Signature of Preparer or Translator: Any person who helped to prepare or translate Section 1 of Form 1-9 must sign his or her name in this field. If you used a form obtained from the USCIS website, you must print the form to sign your name in this field. The Preparer and/or Translator Certification must also be completed if “Individual under Age 18” or “Special Placement” is entered in lieu of the employee’s signature in Section 1.

Today’s Date: The person who signs the Preparer and/or Translator Certification must enter the date he or she signs in this field on the printed form. Do not backdate this field. Enter the date as a 2-digit month, 2-digit day, and 4-digit year (mm/dd/yyyy). For example, enter January 8, 2014 as 01/08/2014.

Last Name (Family Name): Enter the full legal last name of the person who helped the employee in preparing or translating Section 1 in this field. The last name is also the family name or surname. If the preparer or translator has two last names or a hyphenated last name, include both names in this field.

First Name (Given Name): Enter the full legal first name of the person who helped the employee in preparing or translating Section 1 in this field. The first name is also the given name.

Address (Street Name and Number): Enter the street name and number of the current address of the residence of the person who helped the employee in preparing or translating Section 1 in this field. Addresses for residences in Canada or Mexico may be entered in this field. If the residence does not have a physical address, enter a description of the location of the residence, such as “3 miles southwest of Anytown post office near water tower.” If the residence is an apartment, enter the apartment number in this field.

City or Town: Enter the city, town or village of the residence of the person who helped the employee in preparing or translating Section 1 in this field. If the residence is not located in a city, town or village, enter the name of the county, township, reservation, etc., in this field. If the residence is in Canada, enter the city and province in this field. If the residence is in Mexico, enter the city and state in this field.

State: Enter the abbreviation of the state, territory or country of the preparer or translator’s residence in this field.

ZIP Code: Enter the 5-digit ZIP code of the residence of the person who helped the employee in preparing or translating Section 1 in this field. If the preparer or translator's residence is in Canada or Mexico, enter the 5- or 6-digit postal code.

Presenting Form I-9 Documents

Within 3 business days of starting work for pay, you must present to your employer documentation that establishes your identity and employment authorization. For example, if you begin employment on Monday, you must present documentation on or before Thursday of that week. However, if you were hired to work for less than 3 business days, you must present documentation no later than the first day of employment.

Choose which unexpired document(s) to present to your employer from the Lists of Acceptable Documents. An employer cannot specify which document(s) you may present from the Lists of Acceptable Documents. You may present either one selection from List A or a combination of one selection from List B and one selection from List C. Some List A documents, which show both identity and employment authorization, are combination documents that must be presented together to be considered a List A document: for example, the foreign passport together with a Form I-94 containing an endorsement of the alien’s nonimmigrant status and employment authorization with a specific employer incident to such status. List B documents show identity only and List C documents show employment authorization only. If your employer participates in E-Verify and you present a List B document, the document must contain a photograph. If you present acceptable List A documentation, you should not be asked to present, nor should you provide, List B and List C documentation. If you present acceptable List B and List C documentation, you should not be asked to present, nor should you provide, List A documentation. If you are unable to present a document(s) from these lists, you may be able to present an acceptable receipt. Refer to the Receipts section below.

Your employer must review the document(s) you present to complete Form I-9. If your document(s) reasonably appears to be genuine and to relate to you, your employer must accept the documents. If your document(s) does not reasonably appear to be genuine or to relate to you, your employer must reject it and provide you with an opportunity to present other documents from the Lists of Acceptable Documents. Your employer may choose to make copies of your document(s), but must return the original(s) to you. Your employer must review your documents in your physical presence.
Your employer will complete the other parts of this form, as well as review your entries in Section 1. Your employer may ask you to correct any errors found. Your employer is responsible for ensuring all parts of Form I-9 are properly completed and is subject to penalties under federal law if the form is not completed correctly.

Minors (individuals under age 18) and certain employees with disabilities whose parent, legal guardian or representative completed Section 1 for the employee are only required to present an employment authorization document from List C. Refer to the Handbook for Employers: Guidance for Completing Form I-9 (M-274) for more guidance on minors and certain individuals with disabilities.

Receipts

If you do not have unexpired documentation from the Lists of Acceptable Documents, you may be able to present a receipt(s) in lieu of an acceptable document(s). New employees who choose to present a receipt(s) must do so within three business days of their first day of employment. If your employer is reverifying your employment authorization, and you choose to present a receipt for reverification, you must present the receipt by the date your employment authorization expires. Receipts are not acceptable if employment lasts fewer than three business days.

There are three types of acceptable receipts:

1. A receipt showing that you have applied to replace a document that was lost, stolen or damaged. You must present the actual document within 90 days from the date of hire or, in the case of reverification, within 90 days from the date your original employment authorization expires.

2. The arrival portion of Form I-94/I-94A containing a temporary I-551 stamp and a photograph of the individual. You must present the actual Permanent Resident Card (Form I-551) by the expiration date of the temporary I-551 stamp, or, if there is no expiration date, within 1 year from the date of admission.

3. The departure portion of Form I-94/I-94A with a refugee admission stamp. You must present an unexpired Employment Authorization Document (Form I-766) or a combination of a List B document and an unrestricted Social Security Card within 90 days from the date of hire or, in the case of reverification, within 90 days from the date your original employment authorization expires.

Receipts showing that you have applied for an initial grant of employment authorization, or for renewal of your expiring or expired employment authorization, are not acceptable.

**Completing Section 2: Employer or Authorized Representative Review and Verification**

You, the employer, must ensure that all parts of Form I-9 are properly completed and may be subject to penalties under federal law if the form is not completed correctly. Section 1 must be completed no later than the employee’s first day of employment. You may not ask an individual to complete Section 1 before he or she has accepted a job offer. Before completing Section 2, you should review Section 1 to ensure the employee completed it properly. If you find any errors in Section 1, have the employee make corrections, as necessary and initial and date any corrections made.

You or your authorized representative must complete Section 2 by examining evidence of identity and employment authorization within 3 business days of the employee’s first day of employment. For example, if an employee begins employment on Monday, you must review the employee’s documentation and complete Section 2 on or before Thursday of that week. However, if you hire an individual for less than 3 business days, Section 2 must be completed no later than the first day of employment.

**Entering Employee Information from Section 1**

This area, titled, “Employee Info from Section 1” contains fields to enter the employee’s last name, first name, middle initial exactly as he or she entered them in Section 1. This area also includes a Citizenship/Immigration Status field to enter the number of the citizenship or immigration status checkbox the employee selected in Section 1. These fields help to ensure that the two pages of an employee’s Form I-9 remain together. When completing Section 2 using a computer, the number entered in the Citizenship/Immigration Status field provides drop-downs that directly relate to the employee’s selected citizenship or immigration status.
You, the employer or authorized representative, must physically examine, in the employee's physical presence, the unexpired document(s) the employee presents from the Lists of Acceptable Documents to complete the Document fields in Section 2.

You cannot specify which document(s) an employee may present from these lists. If you discriminate in the Form I-9 process based on an individual’s citizenship status, immigration status, or national origin, you may be in violation of the law and subject to sanctions such as civil penalties and be required to pay back pay to discrimination victims. A document is acceptable as long as it reasonably appears to be genuine and to relate to the person presenting it. Employees must present one selection from List A or a combination of one selection from List B and one selection from List C.

List A documents show both identity and employment authorization. Some List A documents are combination documents that must be presented together to be considered a List A document, such as a foreign passport together with a Form I-94 containing an endorsement of the alien’s nonimmigrant status.

List B documents show identity only, and List C documents show employment authorization only. If an employee presents a List A document, do not ask or require the employee to present List B and List C documents, and vice versa. If an employer participates in E-Verify and the employee presents a List B document, the List B document must include a photograph.

If an employee presents a receipt for the application to replace a lost, stolen or damaged document, the employee must present the replacement document to you within 90 days of the first day of work for pay, or in the case of reverification, within 90 days of the date the employee's employment authorization expired. Enter the word “Receipt” followed by the title of the receipt in Section 2 under the list that relates to the receipt.

When your employee presents the replacement document, draw a line through the receipt, then enter the information from the new document into Section 2. Other receipts may be valid for longer or shorter periods, such as the arrival portion of Form I-94/I-94A containing a temporary I-551 stamp and a photograph of the individual, which is valid until the expiration date of the temporary I-551 stamp or, if there is no expiration date, valid for one year from the date of admission.

Ensure that each document is an unexpired, original (no photocopies, except for certified copies of birth certificates) document. Certain employees may present an expired employment authorization document, which may be considered unexpired, if the employee’s employment authorization has been extended by regulation or a Federal Register Notice. Refer to the Handbook for Employers: Guidance for Completing Form I-9 (M-274) or I-9 Central for more guidance on these special situations.

Refer to the M-274 for guidance on how to handle special situations, such as students (who may present additional documents not specified on the Lists) and H-1B and H-2A nonimmigrants changing employers.

Minors (individuals under age 18) and certain employees with disabilities whose parent, legal guardian or representative completed Section 1 for the employee are only required to present an employment authorization document from List C. Refer to the M-274 for more guidance on minors and certain persons with disabilities. If the minor's employer participates in E-Verify, the minor employee also must present a List B identity document with a photograph to complete Form I-9.

You must return original document(s) to the employee, but may make photocopies of the document(s) reviewed. Photocopying documents is voluntary unless you participate in E-Verify. E-Verify employers are only required to photocopy certain documents. If you are an E-Verify employer who chooses to photocopy documents other than those you are required to photocopy, you should apply this policy consistently with respect to Form I-9 completion for all employees. For more information on the types of documents that an employer must photocopy if the employer uses E-Verify, visit E-Verify’s website at www.dhs.gov/e-verify. For non-E-Verify employers, if photocopies are made, they should be made consistently for ALL new hires and reverified employees.

Photocopies must be retained and presented with Form I-9 in case of an inspection by DHS or another federal government agency. You must always complete Section 2 by reviewing original documentation, even if you photocopy an employee’s document(s) after reviewing the documentation. Making photocopies of an employee’s document(s) cannot take the place of completing Form I-9. You are still responsible for completing and retaining Form I-9.
List A - Identity and Employment Authorization: If the employee presented an acceptable document(s) from List A or an acceptable receipt for a List A document, enter the document(s) information in this column. If the employee presented a List A document that consists of a combination of documents, enter information from each document in that combination in a separate area under List A as described below. All documents must be unexpired. If you enter document information in the List A column, you should not enter document information in the List B or List C columns. If you complete Section 2 using a computer, a selection in List A will fill all the fields in the Lists B and C columns with N/A.

Document Title: If the employee presented a document from List A, enter the title of the List A document or receipt in this field. The abbreviations provided are available in the dropdown when the form is completed on a computer. When completing the form on paper, you may choose to use these abbreviations or any other common abbreviation to enter the document title or issuing authority. If the employee presented a combination of documents, use the second and third Document Title fields as necessary.

<table>
<thead>
<tr>
<th>Full name of List A Document</th>
<th>Abbreviations</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Passport</td>
<td>U.S. Passport</td>
</tr>
<tr>
<td>U.S. Passport Card</td>
<td>U.S. Passport Card</td>
</tr>
<tr>
<td>Permanent Resident Card (Form I-551)</td>
<td>Perm. Resident Card (Form I-551)</td>
</tr>
<tr>
<td>Alien Registration Receipt Card (Form I-551)</td>
<td>Alien Reg. Receipt Card (Form I-551)</td>
</tr>
<tr>
<td>Foreign passport containing a temporary I-551 stamp</td>
<td>1. Foreign Passport</td>
</tr>
<tr>
<td>Foreign passport containing a temporary I-551 printed notation on a machine-readable immigrant visa (MRIV)</td>
<td>2. Temporary I-551 Stamp</td>
</tr>
<tr>
<td>For a nonimmigrant alien authorized to work for a specific employer because of his or her status, a foreign passport with Form I-94/I-94A that contains an endorsement of the alien's nonimmigrant status</td>
<td>1. Foreign Passport, work-authorized non-immigrant</td>
</tr>
<tr>
<td>2. Form I-94/I-94A</td>
<td></td>
</tr>
<tr>
<td>3. &quot;Form I-20&quot; or &quot;Form DS-2019&quot;</td>
<td></td>
</tr>
<tr>
<td>Note: In limited circumstances, certain J-1 students may be required to present a letter from their Responsible Officer in order to work. Enter the document title, issuing authority, document number and expiration date from this document in the Additional Information field.</td>
<td></td>
</tr>
<tr>
<td>Passport from the Federated States of Micronesia (FSM) with Form I-94/I-94A</td>
<td>1. FSM Passport with Form I-94</td>
</tr>
<tr>
<td>2. Form I-94/I-94A</td>
<td></td>
</tr>
<tr>
<td>Passport from the Republic of the Marshall Islands (RMI) with Form I-94/I-94A</td>
<td>1. RMI Passport with Form I-94</td>
</tr>
<tr>
<td>2. Form I-94/I-94A</td>
<td></td>
</tr>
<tr>
<td>Receipt: The arrival portion of Form I-94/I-94A containing a temporary I-551 stamp and photograph</td>
<td>Receipt: Form I-94/I-94A w/I-551 stamp, photo</td>
</tr>
<tr>
<td>Receipt: The departure portion of Form I-94/I-94A with an unexpired refugee admission stamp</td>
<td>Receipt: Form I-94/I-94A w/refugee stamp</td>
</tr>
<tr>
<td>Receipt for an application to replace a lost, stolen or damaged Permanent Resident Card (Form I-551)</td>
<td>Receipt replacement Perm. Res. Card (Form I-551)</td>
</tr>
<tr>
<td>Receipt for an application to replace a lost, stolen or damaged Employment Authorization Document (Form I-766)</td>
<td>Receipt replacement EAD (Form I-766)</td>
</tr>
<tr>
<td>Receipt for an application to replace a lost, stolen or damaged foreign passport with Form I-94/I-94A that contains an endorsement of the alien's nonimmigrant status</td>
<td>1. Receipt: Replacement Foreign Passport, work-authorized nonimmigrant</td>
</tr>
<tr>
<td>2. Receipt: Replacement Form I-94/I-94A</td>
<td></td>
</tr>
<tr>
<td>3. Form I-20 or Form DS-2019 (if presented)</td>
<td></td>
</tr>
<tr>
<td>Receipt for an application to replace a lost, stolen or damaged passport from the Federated States of Micronesia with Form I-94/I-94A</td>
<td>1. Receipt: Replacement FSM Passport with Form I-94</td>
</tr>
<tr>
<td>2. Receipt: Replacement Form I-94/I-94A</td>
<td></td>
</tr>
<tr>
<td>Receipt for an application to replace a lost, stolen or damaged passport from the Republic of the Marshall Islands with Form I-94/I-94A</td>
<td>1. Receipt: Replacement RMI Passport with Form I-94</td>
</tr>
<tr>
<td>2. Receipt: Replacement Form I-94/I-94A</td>
<td></td>
</tr>
</tbody>
</table>

Issuing Authority: Enter the issuing authority of the List A document or receipt. The issuing authority is the specific entity that issued the document. If the employee presented a combination of documents, use the second and third Issuing Authority fields as necessary.
**Document Number:** Enter the document number, if any, of the List A document or receipt presented. If the document does not contain a number, enter N/A in this field. If the employee presented a combination of documents, use the second and third Document Number fields as necessary. If the document presented was a Form I-20 or DS-2019, enter the Student and Exchange Visitor Information System (SEVIS) number in the third Document Number field exactly as it appears on the Form I-20 or the DS-2019.

**Expiration Date (if any) (mm/dd/yyyy):** Enter the expiration date, if any, of the List A document. The document is not acceptable if it has already expired. If the document does not contain an expiration date, enter N/A in this field. If the document uses text rather than a date to indicate when it expires, enter the text as shown on the document, such as “D/S” (which means, “duration of status”). For a receipt, enter the expiration date of the receipt validity period as described above. If the employee presented a combination of documents, use the second and third Expiration Date fields as necessary. If the document presented was a Form I-20 or DS-2019, enter the program end date here.

**List B - Identity:** If the employee presented an acceptable document from List B or an acceptable receipt for the application to replace a lost, stolen, or destroyed List B document, enter the document information in this column. If a parent or legal guardian attested to the identity of an employee who is an individual under age 18 or certain employees with disabilities in Section 1, enter either “Individual under age 18” or “Special Placement” in this field. Refer to the Handbook for Employers: Guidance for Completing Form I-9 (M-2741) for more guidance on individuals under age 18 and certain persons with disabilities.

If you enter document information in the List B column, you must also enter document information in the List C column. If an employee presents acceptable List B and List C documents, do not ask the employees to present a List A document. No entries should be made in the List A column. If you complete Section 2 using a computer, a selection in List B will fill all the fields in the List A column with N/A.

**Document Title:** If the employee presented a document from List B, enter the title of the List B document or receipt in this field. The abbreviations provided are available in the dropdown when the form is completed on a computer. When completing the form on paper, you may choose to use these abbreviations or any other common abbreviations to document the document title or issuing authority.

<table>
<thead>
<tr>
<th>Full name of List B Document</th>
<th>Abbreviations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Driver's license issued by a State or outlying possession of the United States</td>
<td>Driver's license issued by state/territory</td>
</tr>
<tr>
<td>ID card issued by a State or outlying possession of the United States</td>
<td>ID card issued by state/territory</td>
</tr>
<tr>
<td>ID card issued by federal, state, or local government agencies or entities</td>
<td>Government ID</td>
</tr>
<tr>
<td>School ID card with photograph</td>
<td>School ID</td>
</tr>
<tr>
<td>Voter's registration card</td>
<td>Voter registration card</td>
</tr>
<tr>
<td>U.S. Military card</td>
<td>U.S. Military card</td>
</tr>
<tr>
<td>U.S. Military draft record</td>
<td>U.S. Military draft record</td>
</tr>
<tr>
<td>Military dependent's ID card</td>
<td>Military dependent's ID card</td>
</tr>
<tr>
<td>U.S. Coast Guard Merchant Mariner Card</td>
<td>USCG Merchant Mariner card</td>
</tr>
<tr>
<td>Native American tribal document</td>
<td>Native American tribal document</td>
</tr>
<tr>
<td>Driver's license issued by a Canadian government authority</td>
<td>Canadian driver's license</td>
</tr>
<tr>
<td>School record (for persons under age 18 who are unable to present a document listed above)</td>
<td>School record (under age 18)</td>
</tr>
<tr>
<td>Report card (for persons under age 18 who are unable to present a document listed above)</td>
<td>Report card (under age 18)</td>
</tr>
<tr>
<td>Clinic record (for persons under age 18 who are unable to present a document listed above)</td>
<td>Clinic record (under age 18)</td>
</tr>
<tr>
<td>Doctor record (for persons under age 18 who are unable to present a document listed above)</td>
<td>Doctor record (under age 18)</td>
</tr>
<tr>
<td>Hospital record (for persons under age 18 who are unable to present a document listed above)</td>
<td>Hospital record (under age 18)</td>
</tr>
<tr>
<td>Day-care record (for persons under age 18 who are unable to present a document listed above)</td>
<td>Day-care record (under age 18)</td>
</tr>
<tr>
<td>Nursery school record (for persons under age 18 who are unable to present a document listed above)</td>
<td>Nursery school record (under age 18)</td>
</tr>
<tr>
<td>Full name of List B Document</td>
<td>Abbreviations</td>
</tr>
<tr>
<td>--------------------------------------------------------------------------------------------</td>
<td>----------------------------------------</td>
</tr>
<tr>
<td>Individual under age 18 endorsement by parent or guardian</td>
<td>Individual under Age 18</td>
</tr>
<tr>
<td>Special placement endorsement for persons with disabilities</td>
<td>Special Placement</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Driver's License issued by a State or outlying possession of the United States</td>
<td>Receipt: Replacement driver's license</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged ID card issued by a State or outlying possession of the United States</td>
<td>Receipt: Replacement ID card</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged ID card issued by federal, state, or local government agencies or entities</td>
<td>Receipt: Replacement Gov't ID</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged School ID card with photograph</td>
<td>Receipt: Replacement School ID</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Voter's registration card</td>
<td>Receipt: Replacement Voter reg. card</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged U.S. Military card</td>
<td>Receipt: Replacement U.S. Military card</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Military dependent's ID card</td>
<td>Receipt: Replacement U.S. Military dep. card</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged U.S. Military draft record</td>
<td>Receipt: Replacement Military draft record</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged U.S. Coast Guard Merchant Mariner Card</td>
<td>Receipt: Replacement Merchant Mariner card</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Driver's license issued by a Canadian government authority</td>
<td>Receipt: Replacement Canadian DL</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Native American tribal document</td>
<td>Receipt: Replacement Native American tribal doc</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged School record (for persons under age 18 who are unable to present a document listed above)</td>
<td>Receipt: Replacement School record (under age 18)</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Report card (for persons under age 18 who are unable to present a document listed above)</td>
<td>Receipt: Replacement Report card (under age 18)</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Clinic record (for persons under age 18 who are unable to present a document listed above)</td>
<td>Receipt: Replacement Clinic record (under age 18)</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Doctor record (for persons under age 18 who are unable to present a document listed above)</td>
<td>Receipt: Replacement Doctor record (under age 18)</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Hospital record (for persons under age 18 who are unable to present a document listed above)</td>
<td>Receipt: Replacement Hospital record (under age 18)</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Day-care record (for persons under age 18 who are unable to present a document listed above)</td>
<td>Receipt: Replacement Day-care record (under age 18)</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Nursery school record (for persons under age 18 who are unable to present a document listed above)</td>
<td>Receipt: Replacement Nursery school record (under age 18)</td>
</tr>
</tbody>
</table>

**Issuing Authority:** Enter the issuing authority of the List B document or receipt. The issuing authority is the entity that issued the document. If the employee presented a document that is issued by a state agency, include the state as part of the issuing authority.

**Document Number:** Enter the document number, if any, of the List B document or receipt exactly as it appears on the document. If the document does not contain a number, enter N/A in this field.

**Expiration Date (if any) (mm/dd/yyyy):** Enter the expiration date, if any, of the List B document. The document is not acceptable if it has already expired. If the document does not contain an expiration date, enter N/A in this field. For a receipt, enter the expiration date of the receipt validity period as described in the Receipt section above.
List C - Employment Authorization: If the employee presented an acceptable document from List C, or an acceptable receipt for the application to replace a lost, stolen, or destroyed List C document, enter the document information in this column. If you enter document information in the List C column, you must also enter document information in the List B column. If an employee presents acceptable List B and List C documents, do not ask the employee to present a list A document. No entries should be made in the List A column.

**Document Title:** If the employee presented a document from List C, enter the title of the List C document or receipt in this field. The abbreviations provided are available in the dropdown when the form is completed on a computer. When completing the form on paper, you may choose to use these abbreviations or any other common abbreviations to document the document title or issuing authority. If you are completing the form on a computer, and you select an Employment authorization document issued by DHS, the field will populate with List C #7 and provide a space for you to enter a description of the documentation the employee presented. Refer to the M-274 for guidance on entering List C #7 documentation.

<table>
<thead>
<tr>
<th>Full name of List C Document</th>
<th>Abbreviations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social Security Account Number card without restrictions</td>
<td>(Unrestricted) Social Security Card</td>
</tr>
<tr>
<td>Certification of Birth Abroad (Form FS-545)</td>
<td>Form FS-545</td>
</tr>
<tr>
<td>Certification of Report of Birth (Form DS-1350)</td>
<td>Form DS-1350</td>
</tr>
<tr>
<td>Consular Report of Birth Abroad (Form FS-240)</td>
<td>Form FS-240</td>
</tr>
<tr>
<td>Original or certified copy of a U.S. birth certificate bearing an official seal</td>
<td>Birth Certificate</td>
</tr>
<tr>
<td>Native American tribal document</td>
<td>Native American tribal document</td>
</tr>
<tr>
<td>U.S. Citizen ID Card (Form I-197)</td>
<td>Form I-197</td>
</tr>
<tr>
<td>Identification Card for use of Resident Citizen in the United States (Form I-179)</td>
<td>Form I-179</td>
</tr>
<tr>
<td>Employment authorization document issued by DHS (List C #7)</td>
<td>Employment Auth. document (DHS) List C #7</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Social Security Account Number Card without restrictions</td>
<td>Receipt: Replacement Unrestricted SS Card</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Original or certified copy of a U.S. birth certificate bearing an official seal</td>
<td>Receipt: Replacement Birth Certificate</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Native American Tribal Document</td>
<td>Receipt: Replacement Native American Tribal Doc.</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Employment Authorization Document issued by DHS</td>
<td>Receipt: Replacement Employment Auth. Doc. (DHS)</td>
</tr>
</tbody>
</table>

**Issuing Authority:** Enter the issuing authority of the List C document or receipt. The issuing authority is the entity that issued the document.

**Document Number:** Enter the document number, if any, of the List C document or receipt exactly as it appears on the document. If the document does not contain a number, enter N/A in this field.

**Expiration Date (if any) (mm/dd/yyyy):** Enter the expiration date, if any, of the List C document. The document is not acceptable if it has already expired, unless USCIS has extended the expiration date on the document. For instance, if a conditional resident presents a Form I-797 extending his or her conditional resident status with the employee's expired Form I-551, enter the future expiration date as indicated on the Form I-797. If the document has no expiration date, enter N/A in this field. For a receipt, enter the expiration date of the receipt validity period as described in the Receipt section above.

**Additional Information:** Use this space to notate any additional information required for Form I-9 such as:

- Employment authorization extensions for Temporary Protected Status beneficiaries, F-1 OPT STEM students, CAP-GAP, H-1B and H-2A employees continuing employment with the same employer or changing employers, and other nonimmigrant categories that may receive extensions of stay
- Additional document(s) that certain nonimmigrant employees may present
- Discrepancies that E-Verify employers must notate when participating in the IMAGE program
- Employee termination dates and form retention dates
- E-Verify case number, which may also be entered in the margin or attached as a separate sheet per E-Verify requirements and your chosen business process.
- Any other comments or notations necessary for the employer's business process

You may leave this field blank if the employee's circumstances do not require additional notations.
**Entering Information in the Employer Certification**

**Employee's First Day of Employment:** Enter the employee's first day of employment as a 2-digit month, 2-digit day and 4-digit year (mm/dd/yyyy).

**Signature of Employer or Authorized Representative:** Review the form for accuracy and completeness. The person who physically examines the employee's original document(s) and completes Section 2 must sign his or her name in this field. If you used a form obtained from the USCIS website, you must print the form to sign your name in this field. By signing Section 2, you attest under penalty of perjury (28 U.S.C. § 1746) that you have physically examined the documents presented by the employee, the document(s) reasonably appear to be genuine and to relate to the employee named, that to the best of your knowledge the employee is authorized to work in the United States, that the information you entered in Section 2 is complete, true and correct to the best of your knowledge, and that you are aware that you may face severe penalties provided by law and may be subject to criminal prosecution for knowingly and willfully making false statements or knowingly accepting false documentation when completing this form.

**Today's Date:** The person who signs Section 2 must enter the date he or she signed Section 2 in this field. Do not backdate this field. If you used a form obtained from the USCIS website, you must print the form to write the date in this field. Enter the date as a 2-digit month, 2-digit day and 4-digit year (mm/dd/yyyy). For example, enter January 8, 2014 as 01/08/2014.

**Title of Employer or Authorized Representative:** Enter the title, position or role of the person who physically examines the employee's original document(s), completes and signs Section 2.

**Last Name of the Employer or Authorized Representative:** Enter the full legal last name of the person who physically examines the employee's original documents, completes and signs Section 2. Last name refers to family name or surname. If the person has two last names or a hyphenated last name, include both names in this field.

**First Name of the Employer or Authorized Representative:** Enter the full legal first name of the person who physically examines the employee's original documents, completes, and signs Section 2. First name refers to the given name.

**Employer's Business or Organization Name:** Enter the name of the employer's business or organization in this field.

**Employer's Business or Organization Address (Street Name and Number):** Enter an actual, physical address of the employer. If your company has multiple locations, use the most appropriate address that identifies the location of the employer. Do not provide a P.O. Box address.

**City or Town:** Enter the city or town for the employer's business or organization address. If the location is not a city or town, you may enter the name of the village, county, township, reservation, etc. that applies.

**State:** Enter the two-character abbreviation of the state for the employer's business or organization address.

**ZIP Code:** Enter the 5-digit ZIP code for the employer's business or organization address.

**Completing Section 3: Reverification and Rehires**

Section 3 applies to both reverification and rehires. When completing this section, you must also complete the Last Name, First Name and Middle Initial fields in the Employee Info from Section 1 area at the top of Section 2, leaving the Citizenship/Immigration Status field blank. When completing Section 3 in either a reverification or rehire situation, if the employee's name has changed, record the new name in Block A.

**Reverification**

Reverification in Section 3 must be completed prior to the earlier of:

- The expiration date, if any, of the employment authorization stated in Section 1, or
- The expiration date, if any, of the List A or List C employment authorization document recorded in Section 2 (with some exceptions listed below).

Some employees may have entered "N/A" in the expiration date field in Section 1 if they are aliens whose employment authorization does not expire, e.g. asylees, refugees, certain citizens of the Federated States of Micronesia, the Republic of the Marshall Islands, or Palau. Reverification does not apply for such employees unless they choose to present evidence of employment authorization in Section 2 that contains an expiration date and requires reverification, such as Form I-766, Employment Authorization Document.

You should not reverify U.S. citizens and noncitizen nationals, or lawful permanent residents (including conditional residents) who presented a Permanent Resident Card (Form I-551). Reverification does not apply to List B documents.
For reverification, an employee must present an unexpired document(s) (or a receipt) from either List A or List C showing he or she is still authorized to work. You CANNOT require the employee to present a particular document from List A or List C. The employee is also not required to show the same type of document that he or she presented previously. See specific instructions on how to complete Section 3 below.

Rehires

If you rehire an employee within three years from the date that the Form I-9 was previously executed, you may either rely on the employee’s previously executed Form I-9 or complete a new Form I-9.

If you choose to rely on a previously completed Form I-9, follow these guidelines.

- If the employee remains employment authorized as indicated on the previously executed Form I-9, the employee does not need to provide any additional documentation. Provide in Section 3 the employee’s rehire date, any name changes if applicable, and sign and date the form.

- If the previously executed Form I-9 indicates that the employee’s employment authorization from Section 1 or employment authorization documentation from Section 2 that is subject to reverification has expired, then reverification of employment authorization is required in Section 3 in addition to providing the rehire date. If the previously executed Form I-9 is not the current version of the form, you must complete Section 3 on the current version of the form.

- If you already used Section 3 of the employee’s previously executed Form I-9, but are rehiring the employee within three years of the original execution of Form I-9, you may complete Section 3 on a new Form I-9 and attach it to the previously executed form.

Employees rehired after three years of original execution of the Form I-9 must complete a new Form I-9.

Complete each block in Section 3 as follows:

**Block A - New Name:** If an employee who is being reverified or rehired has also changed his or her name since originally completing Section 1 of this form, complete this block with the employee’s new name. Enter only the part of the name that has changed, for example: if the employee changed only his or her last name, enter the last name in the Last Name field in this Block, then enter N/A in the First Name and Middle Initial fields. If the employee has not changed his or her name, enter N/A in each field of Block A.

**Block B - Date of Rehire:** Complete this block if you are rehiring an employee within three years of the date Form I-9 was originally executed. Enter the date of rehire in this field. Enter N/A in this field if the employee is not being rehired.

**Block C - Complete this block if you are reverifying expiring or expired employment authorization or employment authorization documentation of a current or rehired employee. Enter the information from the List A or List C document(s) (or receipt) that the employee presented to reverify his or her employment authorization. All documents must be unexpired.**

- **Document Title:** Enter the title of the List A or C document (or receipt) the employee has presented to show continuing employment authorization in this field.

- **Document Number:** Enter the document number, if any, of the document you entered in the Document Title field exactly as it appears on the document. Enter N/A if the document does not have a number.

- **Expiration Date (if any) (mm/dd/yyyy):** Enter the expiration date, if any, of the document you entered in the Document Title field as a 2-digit month, 2-digit day, and 4-digit year (mm/dd/yyyy). If the document does not contain an expiration date, enter N/A in this field.

**Signature of Employer or Authorized Representative:** The person who completes Section 3 must sign in this field. If you used a form obtained from the USCIS website, you must print Section 3 of the form to sign your name in this field. By signing Section 3, you attest under penalty of perjury (28 U.S.C. §1746) that you have examined the documents presented by the employee, that the document(s) reasonably appear to be genuine and to relate to the employee named, that to the best of your knowledge the employee is authorized to work in the United States, that the information you entered in Section 3 is complete, true and correct to the best of your knowledge, and that you are aware that you may face severe penalties provided by law and may be subject to criminal prosecution for knowingly and willfully making false statements or knowingly accepting false documentation when completing this form.
Today's Date: The person who completes Section 3 must enter the date Section 3 was completed and signed in this field. Do not backdate this field. If you used a form obtained from the USCIS website, you must print Section 3 of the form to enter the date in this field. Enter the date as a 2-digit month, 2-digit day, and 4-digit year (mm/dd/yyyy). For example, enter January 8, 2014 as 01/08/2014.

Name of Employer or Authorized Representative: The person who completed, signed and dated Section 3 must enter his or her name in this field.

What is the Filing Fee?

There is no fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the “USCIS Privacy Act Statement” below.

USCIS Forms and Information

For additional guidance about Form I-9, employers and employees should refer to the Handbook for Employers: Guidance for Completing Form I-9 (M-274) or USCIS’ Form I-9 website at https://www.uscis.gov/i-9-central.

You can also obtain information about Form I-9 by e-mailing USCIS at I-9Central@dhs.gov, or by calling 1-888-464-4218 or 1-877-875-6028 (TTY).

You may download and obtain the English and Spanish versions of Form I-9, the Handbook for Employers, or the instructions to Form I-9 from the USCIS website at https://www.uscis.gov/i-9. To complete Form I-9 on a computer, you will need the latest version of Adobe Reader, which can be downloaded for free at http://get.adobe.com/reader/. You may order USCIS forms by calling our toll-free number at 1-800-870-3676. You may also obtain forms and information by contacting the USCIS National Customer Service Center at 1-800-375-5283 or 1-800-767-1833 (TTY).

Information about E-Verify, a fast, free, internet-based system that allows businesses to determine the eligibility of their employees to work in the United States, can be obtained from the USCIS website at http://www.uscis.gov/e-verify, by e-mailing USCIS at E-Verify@dhs.gov or by calling 1-888-464-4218 or 1-877-875-6028 (TTY).

Employees with questions about Form I-9 and/or E-Verify can reach the USCIS employee hotline by calling 1-888-897-7781 or 1-877-875-6028 (TTY).

Photocopying Blank and Completed Forms I-9 and Retaining Completed Forms I-9

Employers may photocopy or print blank Forms I-9 for future use. All pages of the instructions and Lists of Acceptable Documents must be available, either in print or electronically, to all employees completing this form. Employers must retain each employee's completed Form I-9 for as long as the individual works for the employer and for a specified period after employment has ended. Employers are required to retain the pages of the form on which the employee and employer entered data. If copies of documentation presented by the employee are made, those copies must also be retained. Once the individual's employment ends, the employer must retain this form and attachments for either 3 years after the date of hire (i.e., first day of work for pay) or 1 year after the date employment ended, whichever is later. In the case of recruiters or referrers for a fee (only applicable to those that are agricultural associations, agricultural employers, or farm labor contractors), the retention period is 3 years after the date of hire (i.e., first day of work for pay).

Forms I-9 obtained from the USCIS website that are not printed and signed manually (by hand) are not considered complete. In the event of an inspection, retaining incomplete forms may make you subject to fines and penalties associated with incomplete forms.

Employers should ensure that information employees provide on Form I-9 is used only for Form I-9 purposes. Completed Forms I-9 and all accompanying documents should be stored in a safe, secure location.

Form I-9 may be generated, signed, and retained electronically, in compliance with Department of Homeland Security regulations at 8 CFR 274a.2.
AUTHORITIES: The authority for collecting this information is the Immigration Reform and Control Act of 1986, Public Law 99-603 (8 USC § 1324a).

PURPOSE: This information is collected by employers to comply with the requirements of the Immigration Reform and Control Act of 1986. This law requires that employers verify the identity and employment authorization of individuals they hire for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

DISCLOSURE: Providing the information collected by this form is voluntary. However an employer should not continue to employ an individual without a completed form. Failure of the employer to prepare and/or ensure proper completion of this form for each employee hired in the United States after November 6, 1986 or in the Commonwealth of the Mariana Islands after November 27, 2011, may subject the employer to civil and/or criminal penalties. In addition, employing individuals knowing that they are unauthorized to work in the United States may subject the employer to civil and/or criminal penalties.

ROUTINE USES: This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The employer must retain this form for the required period and make it available for inspection by authorized officials of the Department of Homeland Security, Department of Labor and the Department of Justice, Civil Rights Division, Immigrant and Employee Rights Section.

Paperwork Reduction Act

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 35 minutes per response, when completing the form manually, and 26 minutes per response when using a computer to aid in completion of the form, including the time for reviewing instructions and completing and retaining the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Regulatory Coordination Division, Office of Policy and Strategy, 20 Massachusetts Avenue NW, Washington, DC 20529-2140; OMB No. 1615-0047. Do not mail your completed Form I-9 to this address.
START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Attestation (Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)

<table>
<thead>
<tr>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
<th>Middle Initial</th>
<th>Other Last Names Used (if any)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address (Street Number and Name)</td>
<td>Apt. Number</td>
<td>City or Town</td>
<td>State</td>
</tr>
<tr>
<td>Date of Birth (mm/dd/yyyy)</td>
<td>U.S. Social Security Number</td>
<td>Employee’s E-mail Address</td>
<td>Employee’s Telephone Number</td>
</tr>
</tbody>
</table>

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following boxes):

- [ ] 1. A citizen of the United States
- [ ] 2. A noncitizen national of the United States (See instructions)
- [ ] 3. A lawful permanent resident (Alien Registration Number/USCIS Number):
- [ ] 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy):

Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.

1. Alien Registration Number/USCIS Number: ________________________________

OR

2. Form I-94 Admission Number: ________________________________

OR

3. Foreign Passport Number: ________________________________

Country of Issuance: ________________________________

Signature of Employee: ________________________________

Today's Date (mm/dd/yyyy): ________________________________

Preparer and/or Translator Certification (check one):

- [ ] I did not use a preparer or translator.
- [ ] A preparer(s) and/or translator(s) assisted the employee in completing Section 1.

(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator: ________________________________

Today's Date (mm/dd/yyyy): ________________________________

<table>
<thead>
<tr>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address (Street Number and Name)</td>
<td>City or Town</td>
</tr>
</tbody>
</table>
**Section 2. Employer or Authorized Representative Review and Verification**

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee’s first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the “Lists of Acceptable Documents.”)

<table>
<thead>
<tr>
<th>Employee Info from Section 1</th>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
<th>M.I.</th>
<th>Citizenship/Immigration Status</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Document Title</td>
<td>Issuing Authority</td>
<td>Document Number</td>
<td>Expiration Date (if any) (mm/dd/yyyy)</td>
<td>Document Title</td>
</tr>
<tr>
<td>Document Title</td>
<td>Issuing Authority</td>
<td>Document Number</td>
<td>Expiration Date (if any) (mm/dd/yyyy)</td>
<td>Document Title</td>
</tr>
<tr>
<td>Document Title</td>
<td>Issuing Authority</td>
<td>Document Number</td>
<td>Expiration Date (if any) (mm/dd/yyyy)</td>
<td>Document Title</td>
</tr>
</tbody>
</table>

Additional Information

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): ____________________________

(See instructions for exemptions)

<table>
<thead>
<tr>
<th>Signature of Employer or Authorized Representative</th>
<th>Today's Date (mm/dd/yyyy)</th>
<th>Title of Employer or Authorized Representative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last Name of Employer or Authorized Representative</td>
<td>First Name of Employer or Authorized Representative</td>
<td>Employer's Business or Organization Name</td>
</tr>
<tr>
<td>Employer's Business or Organization Address (Street Number and Name)</td>
<td>City or Town</td>
<td>State</td>
</tr>
</tbody>
</table>

**Section 3. Reverification and Rehires** (To be completed and signed by employer or authorized representative.)

A. New Name (if applicable)  
B. Date of Rehire (if applicable)

<table>
<thead>
<tr>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
<th>Middle Initial</th>
<th>Date (mm/dd/yyyy)</th>
</tr>
</thead>
</table>

C. If the employee’s previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

<table>
<thead>
<tr>
<th>Document Title</th>
<th>Document Number</th>
<th>Expiration Date (if any) (mm/dd/yyyy)</th>
</tr>
</thead>
</table>

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

<table>
<thead>
<tr>
<th>Signature of Employer or Authorized Representative</th>
<th>Today's Date (mm/dd/yyyy)</th>
<th>Name of Employer or Authorized Representative</th>
</tr>
</thead>
</table>
LISTS OF ACCEPTABLE DOCUMENTS

All documents must be UNEXPIRED

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

<table>
<thead>
<tr>
<th>LIST A</th>
<th>Documents that Establish Both Identity and Employment Authorization</th>
<th>LIST B</th>
<th>Documents that Establish Identity</th>
<th>LIST C</th>
<th>Documents that Establish Employment Authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. U.S. Passport or U.S. Passport Card</td>
<td>*</td>
<td>1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</td>
<td>1. A Social Security Account Number card, unless the card includes one of the following restrictions:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</td>
<td>*</td>
<td>2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</td>
<td>(1) NOT VALID FOR EMPLOYMENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</td>
<td>*</td>
<td>3. School ID card with a photograph</td>
<td>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Employment Authorization Document that contains a photograph (Form I-766)</td>
<td>*</td>
<td>4. Voter's registration card</td>
<td>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status:</td>
<td></td>
<td>5. U.S. Military card or draft record</td>
<td>2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Foreign passport; and</td>
<td></td>
<td>6. Military dependent's ID card</td>
<td>3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Form I-94 or Form I-94A that has the following:</td>
<td></td>
<td>7. U.S. Coast Guard Merchant Mariner Card</td>
<td>4. Native American tribal document</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) The same name as the passport; and</td>
<td></td>
<td>8. Native American tribal document</td>
<td>5. U.S. Citizen ID Card (Form I-197)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.</td>
<td></td>
<td>9. Driver's license issued by a Canadian government authority</td>
<td>6. Identification Card for Use of Resident Citizen in the United States (Form I-179)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</td>
<td></td>
<td>For persons under age 18 who are unable to present a document listed above:</td>
<td>7. Employment authorization document issued by the Department of Homeland Security</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>10. School record or report card</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>11. Clinic, doctor, or hospital record</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>12. Day-care or nursery school record</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Examples of many of these documents appear in Part 13 of the Handbook for Employers (M-274).

Refer to the instructions for more information about acceptable receipts.
# Texas Employer New Hire Reporting Form

**Employer Information**

1. Federal Employer ID Number (FEIN):  
   Please use the same FEIN that appears on quarterly wage reports.

2. State Employer ID Number (Optional):

3. Employer Name:

4. Employer Address (Please indicate the address where the Income Withholding Orders should be sent):

5. Employer City (if US):  
   7. ZIP Code (if US):

8. Province/Region (if foreign):  
   9. Country (if foreign):  
   10. Postal Code (if foreign):

11. Employer Telephone (Optional):

12. Employer FAX (Optional):

13. New Hire Contact Person (Optional):

---

**Employee Information**

14. Social Security Number (SSN):

15. Date of Hire (MM/DD/YYYY):

16. Employee First Name:

17. Employee Middle Name:

18. Employee Last Name:

19. Employee Home Address:

20. Employee City (if US):
   22. ZIP Code (if US):

23. Province/Region (if foreign):  
   24. Country (if foreign):  
   25. Postal Code (if foreign):

26. State Where Employee Was Hired (Optional):

27. Employee DOB (MM/DD/YYYY) (Optional):

28. Employee’s Salary (Dollars and Cents) (Optional):

29. Salary Frequency (Check One ONLY) (Optional):
   - Hourly
   - Weekly
   - Biweekly
   - Semi-Monthly
   - Monthly
   - Annually

---

**Submission Information**

Submit within 20 calendar days of new employee’s first day of work to:  
ENHR Operations Center, P.O. Box 149224  
Austin, TX 78714-9224  
Phone: 1-800-850-6442  
FAX: 1-800-732-5015  
Online: www.employer.texasattorneygeneral.gov

To ensure the highest level of accuracy, please print neatly in capital letters and avoid contact with the edges of the boxes. The following will serve as an example:

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>
INSTRUCTIONS FOR COMPLETING THE TEXAS EMPLOYER NEW HIRE REPORTING FORM

The purpose of the Texas New Hire Reporting Form is to allow employers to fulfill new hire reporting requirements. You may enter your employer information and photocopy a supply and then enter employee information on the copies.

REPORTING OF NEW HIRES IS REQUIRED:
All required items (numbers 1, 3, 4, 5, 6, 7, 14, 15, 16, 17, 18, 19, 20, 21, 22) on this form must be completed.

Box 1: Federal Employer ID Number (FEIN). Provide the 9-digit employer identification number that the federal government assigns to the employer. This is the same number used for federal tax reporting. Please use the same FEIN that appears on quarterly wage reports.

Box 2: State Employer ID Number (Optional). Identification number assigned to the employer by the Texas Workforce Commission.

Box 3: Employer Name. The employer name as listed on the employee’s W-4 form. Please do not provide more than one employer name (for example, “ABC, Inc DBA. John Doe Paint and Body Shop” is not correct).

Box 4: Employer Address. Please indicate the address where the Income Withholding Orders should be sent. Do not provide more than one address (for example, P.O. Box 123, 1313 Mockingbird Lane is not correct).

Box 8: Employer Province/Region (if foreign). Provide this information if the employer address is not in the United States.

Box 9: Employer Country (if foreign). Provide the two letter country abbreviation if the employer address is not in the United States.

Box 10: Postal Code (if foreign). Provide the postal code if the employer address is not in the United States.

Box 13: New Hire Contact Person (Optional). Providing the name of a contact staff person will facilitate communication between the employer and the Texas Employer New Hire Reporting Program.

Box 15: Date of Hire. List the date in month, day and year order. Use four digits for the year (for example, 2001). This should be the first day that services are performed for wages by an individual. If you are reporting a rehire (where a new W-4 is prepared) use the return date, not the original date of hire.

Box 23: Employee Province/Region (if foreign). Provide this information if the employee does not reside in the United States.

Box 24: Employee Country (if foreign). Provide the two letter country abbreviation if the employee address is not in the United States.

Box 25: Postal Code (if foreign). Provide the postal code if the employee address is not in the United States.

Box 26: State Where Employee was Hired. Use the abbreviation recognized by the U.S. Postal Service for the state in which the employee was hired.

Box 27: Employee DOB (Date of Birth) (Optional). List the date in month, day and year order. Use four digits for the year (for example, 1985).

Box 28: Employee Salary (Optional). Enter employee’s exact wages in dollars and cents. This should correspond to the salary pay frequency indicated in Box 29.

Box 29: Salary (Check One ONLY) (Optional). Check the appropriate box relating to the employee’s salary pay frequency. Check “Bi-weekly” if the salary is based on 26 pay periods. Check “Semi-monthly” if the salary is based on 24 pay periods. Check “Annually” if salary payment is a one-time distribution.

SUBMISSION OF NEW HIRE REPORTS. The Texas Employer New Hire Reporting Program offers a variety of methods that employers can use to submit new hire reports. For further information on which method may be best for you, call 1-800-850-6442. Employers are encouraged to keep photocopies or electronic records of all reports submitted. When the form is completed, send it to the Texas Employer New Hire Reporting Program using one of the following means:

- **FAX:** 1-800-732-5015
- **U.S. Mail:**
  
  ENHR Operations Center  
  P.O. Box 149224  
  Austin, TX 78714-9224

- **Telephone Submissions:** 1-800-850-6442
- **Internet Submissions:** www.employer.texasattorneygeneral.gov

Employers must provide all of the required information within 20 calendar days of the employee’s first day of work to be in compliance. State law provides a penalty of $25 for each employee an employer knowingly fails to report, and a penalty of $500 for conspiring with an employee to 1) fail to file a report or 2) submit a false or incomplete report.