

EXECUTIVE OFFICE OF THE PRESIDENT

BUREAU OF THE BUDGET

WASHINGTON 25, D. C.

December 23, 1954

CIRCULAR NO. A-38
Revised

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Furnishing information concerning compensation of Federal employees to States and other governmental units taxing compensation for personal services

1. Purpose. This revision of Circular No. A-38 replaces the revision dated December 28, 1953. The Circular sets forth instructions for reporting to State and other taxing authorities compensation paid to officers and employees of the Federal Government, in accordance with the established policy of cooperation between the Federal Government and State or other taxing authorities in providing information or withholding taxes with respect to taxable compensation paid to their respective officers and employees. Inclusion of a taxing authority in this Circular or the supplying of information by any Federal agency in accordance with these instructions does not constitute an expression as to the actual tax liability of any particular Federal employee.

2. Assistance to Federal agencies and offices. Any taxing authority receiving information under this Circular shall be requested to furnish copies of its income tax law, regulations, and explanatory materials to the various Federal agencies and offices affected, to be available to employees who seek to determine whether they are individually liable for the tax. The taxing authorities shall also be requested to assist Federal officials in simplifying procedural arrangements so as to save labor and expense for the Federal Government in preparing information needed by the taxing authority.

3. Taxing authorities to receive information. Information concerning compensation paid to Federal employees shall be furnished to any taxing authority which taxes compensation for personal services. This information shall be furnished, without further request from the taxing authority, to those authorities listed in Appendix A of this Circular or in any subsequent transmittal memorandum issued under it. In the case of any other taxing authority which taxes compensation for personal services, the information shall be furnished in response to a request from the taxing authority to the agency, office, or establishment affected.

a. Duplicate returns. In certain cases, it will be necessary to give information for the same employee to more than one taxing authority. This situation may arise in cases (a) where the place of employment

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OGC Has Reviewed

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and the employee's residence are within different taxing jurisdictions, or (b) where the tax is imposed by two or more overlapping jurisdictions, such as a State and a city or (as in Pennsylvania) a city and a school district. Under these circumstances, the information should be supplied to each of these jurisdictions listed in Appendix A or otherwise requesting information.

Appendix A indicates those taxing authorities which have requested information based on place of residence, those taxing authorities which have requested information based on place of employment, those taxing authorities which have requested information on both bases, and those whose request is affected by other considerations.

b. Withholding agreements. When, pursuant to Public Law 587, 82d Congress, an agreement has been concluded between the Secretary of the Treasury and an individual State governing the withholding of State income tax by Federal agencies from the compensation of Federal employees whose regular place of employment is within the State, the provision of information to that State on the employees so covered is within the jurisdiction of Treasury Department Circular No. 918 and its supplements and therefore excluded from this Circular A-38. This exclusion does not affect the responsibility of Federal agencies under Circular No. A-38 to furnish information returns covering employees who may be subject to the taxing authority of such a State but are not covered by an agreement between the Treasury Department and that State. It may also be necessary to furnish under this Circular to one or more other taxing authorities information concerning some employees from whom a State tax has been withheld under a Treasury Department agreement.

4. Forms to be used. When statements are prepared on Treasury Department Forms W-2 and 1099 with respect to compensation paid Federal officers and employees, additional copies shall be prepared for the information of taxing authorities which are entitled to information under paragraph 3. Form W-2 in quadruplicate sets may be procured from any District Director of Internal Revenue. Supplies varying from the standard form either in design or in number of copies in a set may be obtained through normal procurement procedures; rules for the manufacture of substitute Forms W-2 are prescribed annually by the Internal Revenue Service. All entries shall be complete and legible.

In preparing the information returns which are to be forwarded to State or other taxing authorities, the Federal agencies should report, if readily available, the number of exemptions for Federal income tax withholding purposes claimed by the employee at the end of the year, or at the conclusion of his employment if this occurs during the year. In requesting compliance with the wish of State tax administrators that Federal agencies be asked to supply this information, the Bureau of the Budget recognizes that exemptions claimed for Federal income tax

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withholding do not in all cases coincide with exemptions to which an employee may be entitled under State, local, or territorial tax law. This difficulty has been emphasized in discussions with representatives of the States. It is suggested further that employees be advised that information returns supplied to State or other taxing authorities may include the number of Federal tax-withholding exemptions claimed.

The information returns for each calendar year shall be forwarded during the following January to each appropriate taxing authority with a letter of transmittal stating that these are information returns furnished in accordance with Bureau of the Budget Circular A-38.

5. Notification to employees. Representatives of the States have suggested that it would be helpful if the agencies would advise their employees that information returns will be sent to State, territorial, or local taxing authorities of the employees' places of residence and employment, where such authorities tax compensation for personal services and have requested such information. The notice should point out that individual employees may have income tax liabilities to these taxing jurisdictions.

6. Questions pertaining to subject matter of Circular. Questions concerning the provisions of this Circular should be addressed to:

Mr. J. F. Worley
Employment Tax Branch
Internal Revenue Service
Washington 25, D. C.
Telephone: Sterling 3-8400, extension 759

ROWLAND R. HUGHES
Director

(No. A-38)

TAXING AUTHORITIES WHICH HAVE REQUESTED INFORMATION
(December 23, 1954)

- I. The following taxing authorities should receive information concerning compensation paid to employees whose residence is within the jurisdiction of the taxing authority:

<u>State</u>	<u>Agency Designated to Receive Information</u>
Georgia	State Revenue Commissioner Atlanta, Georgia
Massachusetts	Commissioner of Corporations and Taxation Boston, Massachusetts
Wisconsin	State Department of Taxation Madison, Wisconsin

Other Taxing Authorities

District of Columbia	Assessor, District of Columbia Washington, D. C.
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- II. The following taxing authorities should receive information concerning compensation paid to employees whose place of employment is within the jurisdiction of the taxing authority:

<u>City</u>	<u>Agency Designated to Receive Information</u>
Lexington, Kentucky	Director of Finance City of Lexington Lexington, Kentucky
Louisville, Kentucky	Commissioners of the Sinking Fund of the City of Louisville Louisville, Kentucky
Paducah, Kentucky	City Treasurer Paducah, Kentucky

- III. The following taxing authorities should receive information concerning compensation paid to employees whose place of employment or residence is within the jurisdiction of the taxing authority:

<u>State</u>	<u>Agency Designated to Receive Information</u>
Alabama	State Department of Revenue Montgomery, Alabama
Arkansas	Commissioner of Revenue Little Rock, Arkansas

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<u>State</u>	<u>Agency Designated to Receive Information</u>
California	Franchise Tax Board Sacramento, California
Idaho	State Tax Collector Boise, Idaho
Indiana	Department of State Revenue Indianapolis, Indiana
Iowa	State Tax Commission Des Moines, Iowa
Kansas	State Director of Revenue Topeka, Kansas
Louisiana	State Collector of Revenue Baton Rouge, Louisiana
Maryland	State Comptroller Annapolis, Maryland
Minnesota	State Department of Taxation St. Paul, Minnesota
Mississippi	State Tax Commission Jackson, Mississippi
Missouri	State Department of Revenue Jefferson City, Missouri
Montana	State Board of Equalization Helena, Montana
New Mexico	State Bureau of Revenue Santa Fe, New Mexico
New York	State Department of Taxation and Finance Albany, New York
North Carolina	Commissioner of Revenue Raleigh, North Carolina
North Dakota	State Tax Commissioner Bismarck, North Dakota
Oklahoma	Oklahoma Tax Commission Oklahoma City, Oklahoma

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<u>State</u>	<u>Agency Designated to Receive Information</u>
South Carolina	State Tax Commission Columbia, South Carolina
Utah	State Tax Commission Salt Lake City, Utah
Virginia ^{1/}	State Department of Taxation Richmond, Virginia

Other Taxing Authorities

St. Louis, Missouri	Collector of the Revenue City of St. Louis St. Louis, Missouri
Columbus, Ohio	Income Tax Division City of Columbus Columbus, Ohio
Dayton, Ohio	Superintendent of Taxes Dayton, Ohio
Springfield, Ohio	Commissioner of Taxation Springfield, Ohio
Toledo, Ohio	Commissioner of Taxation Toledo, Ohio
Youngstown, Ohio	Director of Finance City of Youngstown Youngstown, Ohio
Pittsburgh, Pennsylvania	Treasurer City of Pittsburgh 444 Grant Street Pittsburgh 19, Pennsylvania
Philadelphia, Pennsylvania	Receiver of Taxes of the City of Philadelphia Philadelphia, Pennsylvania

^{1/} Information returns need not be supplied to the State of Virginia for Federal employees who actually reside in Maryland or the District of Columbia and have no place of abode in Virginia during the calendar year and whose only income from Virginia is from salaries and wages.

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- IV. The following States and Territories have entered into withholding agreements with the Secretary of the Treasury under Treasury Department Circular No. 918 and its supplements. Under the terms of these agreements, compensation paid to employees whose regular place of employment is within the State is subject to withholding of State tax. Provision of information under this Circular No. A-38 relates only to residents of the State who are not within the jurisdiction of Treasury Department Circular No. 918 and therefore not subject to withholding of State tax by the employing agency (see paragraph 3b of this Circular).

<u>State or Territory</u>	<u>Agency Designated to Receive Information</u>
Territory of Alaska	Tax Commissioner of the Territory of Alaska Juneau, Alaska
Arizona	State Tax Commission Phoenix, Arizona
Colorado	State Department of Revenue Denver, Colorado
Delaware	State Tax Department Wilmington, Delaware
Territory of Hawaii	Tax Commissioner of the Territory of Hawaii Honolulu, Hawaii
Kentucky	State Department of Revenue Frankfort, Kentucky
Oregon	State Tax Commission Salem, Oregon
Vermont	Commissioner of Taxes Montpelier, Vermont

- V. Federal agencies should report information concerning compensation paid to those employees from whom income tax is not withheld by the Federal agency and who may be liable for income taxes of Guam. This jurisdiction has special arrangements with the United States for personal income tax collections (Treasury Department IR Mimeograph No. 73, Com. No. 7, December 2, 1952).

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<u>Territory</u>	<u>Agency Designated to Receive Information</u>
Guam	Director of Finance Government of Guam Agana, Guam

- VI. In addition to the taxing jurisdictions named in this Appendix, Federal agencies should, in response to a request from the taxing authority, furnish information concerning compensation paid to Federal employees to any other taxing authority which taxes compensation for personal services (see paragraph 3 of Circular).

SUMMARY OF PRESENT FEDERAL INTERNAL REVENUE SERVICE
REGULATIONS CONCERNING FORMS AND THEIR USE

Form W-2. Every employer is required by Sec. 1633 of the Internal Revenue Code of 1939 (applicable to Federal income tax withholding with respect to wages paid through December 31, 1954) and the regulations prescribed thereunder (Regulations 120, section 406.501) to furnish to each employee from whose wages tax is withheld, or would be withheld if such employee had claimed no more than one withholding exemption, a Withholding Tax Statement on Form W-2, showing wages paid and tax withheld, if any, during the calendar year. Sec. 6051 of the Internal Revenue Code of 1954, which is substantially the same as Sec. 1633 of the Internal Revenue Code of 1939, will apply with respect to Federal income tax withholding from wages paid after December 31, 1954, and new regulations will be prescribed.

Copy B and Copy C of the Withholding Tax Statement, Form W-2, for any calendar year must be furnished to the employee on or before January 31 of the succeeding year, unless employment terminated before the close of the calendar year, in which event the statement must be furnished within thirty days after wages were last paid.

It is further required by section 406.601 of Regulations 120 that the District Director's copy, Copy A, of each Form W-2 issued for the year be included with the return and annual reconciliation filed on Form 941 for the fourth quarter of the calendar year. Form 941 for the fourth quarter of the calendar year is required to be filed during January of the succeeding year.

Form 1099. If an employer, in the course of his trade or business, pays an individual compensation of \$600 or more in a taxable year and a portion thereof is reported on Form W-2, the remainder of the compensation must be reported on Form 1099, regardless of the amount. If no amount was reported on Form W-2, then the entire amount must be reported on Form 1099.

Omission of travel expense. Amounts paid by the United States to persons in its service as an allowance for traveling expenses, including an allowance for meals and lodgings, as, for example, a per diem allowance in lieu of subsistence, and amounts paid as reimbursements for traveling expenses, need not be reported on Forms W-2 or 1099.

(No. A-38)

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
WASHINGTON 25, D. C.

December 2, 1955

CIRCULAR No. A-38
Revised
Transmittal Memorandum No. 1

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Furnishing information concerning compensation of Federal employees to States and other governmental units taxing compensation for personal services

Appendixes A and B of Circular A-38, as issued December 23, 1954, are superseded by revised Appendixes A and B, attached hereto.

ROWLAND R. HUGHES
Director

Attachment

TAXING AUTHORITIES WHICH HAVE REQUESTED INFORMATION
(December 2, 1955)

- I. The following taxing authorities should receive information concerning compensation paid to employees whose residence is within the jurisdiction of the taxing authority:

<u>State</u>	<u>Agency Designated to Receive Information</u>
Georgia	State Revenue Commissioner Atlanta, Georgia
Wisconsin	State Department of Taxation Madison, Wisconsin

Other Taxing Authorities

District of Columbia	Assessor, District of Columbia Washington, D. C.
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- II. The following taxing authorities should receive information concerning compensation paid to employees whose place of employment is within the jurisdiction of the taxing authority:

<u>City</u>	<u>Agency Designated to Receive Information</u>
Lexington, Kentucky	Director of Finance City of Lexington Lexington, Kentucky
Louisville, Kentucky	Commissioners of the Sinking Fund of the City of Louisville Louisville, Kentucky
Paducah, Kentucky	City Treasurer Paducah, Kentucky

- III. The following taxing authorities should receive information concerning compensation paid to employees whose place of employment or residence is within the jurisdiction of the taxing authority:

<u>State</u>	<u>Agency Designated to Receive Information</u>
Alabama *	State Department of Revenue Montgomery, Alabama

* A withholding agreement will be effective January 1, 1956. Therefore, this State should be classified under IV for compensation paid after 1955.

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<u>State</u>	<u>Agency Designated to Receive Information</u>
Arkansas	Commissioner of Revenue Little Rock, Arkansas
California	Franchise Tax Board Sacramento, California
Indiana	Department of State Revenue Indianapolis, Indiana
Iowa	State Tax Commission Des Moines, Iowa
Kansas	State Director of Revenue Topeka, Kansas
Louisiana	State Collector of Revenue Baton Rouge, Louisiana
Massachusetts	Commissioner of Corporations and Taxation Boston, Massachusetts
Minnesota	State Department of Taxation St. Paul, Minnesota
Mississippi	State Tax Commission Jackson, Mississippi
Missouri	State Department of Revenue Jefferson City, Missouri
New Mexico	State Bureau of Revenue Santa Fe, New Mexico
New York	State Department of Taxation and Finance Albany, New York
North Carolina	Commissioner of Revenue Raleigh, North Carolina
North Dakota	State Tax Commissioner Bismarck, North Dakota
Oklahoma	Oklahoma Tax Commission Oklahoma City, Oklahoma
South Carolina	State Tax Commission Columbia, South Carolina

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<u>State</u>	<u>Agency Designated to Receive Information</u>
Utah	State Tax Commission Salt Lake City, Utah
Virginia <u>1/</u>	State Department of Taxation Richmond, Virginia

Other Taxing Authorities

St. Louis, Missouri	Collector of the Revenue City of St. Louis St. Louis, Missouri
Columbus, Ohio	Income Tax Division City of Columbus Columbus, Ohio
Dayton, Ohio	Superintendent of Taxes Dayton, Ohio
Springfield, Ohio	Commissioner of Taxation Springfield, Ohio
Toledo, Ohio	Commissioner of Taxation Toledo, Ohio
Youngstown, Ohio	Director of Finance City of Youngstown Youngstown, Ohio
Pittsburgh, Pennsylvania	Treasurer City of Pittsburgh 414 Grant Street Pittsburgh 19, Pennsylvania
Philadelphia, Pennsylvania	Receiver of Taxes of the City of Philadelphia Philadelphia, Pennsylvania

1/ Information returns need not be supplied to the State of Virginia for Federal employees who actually reside in Maryland or the District of Columbia and have no place of abode in Virginia during the calendar year and whose only income from Virginia is from salaries and wages.

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- IV. Provision of information under this Circular No. A-38 relates only to residents of the State who are not within the scope of Treasury Department Circular No. 918 and its supplements, and therefore are not subject to withholding of State tax by the employing agency (see paragraph 3b of this Circular). The following States and Territories have entered into withholding agreements with the Secretary of the Treasury under Treasury Department Circular No. 918. Under the terms of these agreements, compensation paid to employees whose regular place of employment is within the State is subject to withholding of State tax.

<u>State or Territory</u>	<u>Agency Designated to Receive Information</u>
Territory of Alaska	Tax Commissioner of the Territory of Alaska Juneau, Alaska
Arizona	State Tax Commission Phoenix, Arizona
Colorado	State Department of Revenue Denver, Colorado
Delaware	State Tax Department Wilmington, Delaware
Territory of Hawaii	Tax Commissioner of the Territory of Hawaii Honolulu, Hawaii
Idaho	Office of the State Tax Collector Boise, Idaho
Kentucky	State Department of Revenue Frankfort, Kentucky
Maryland	Comptroller of the Treasury Income Tax Division Annapolis, Maryland
Montana	State Board of Equalization Helena, Montana
Oregon	State Tax Commission Salem, Oregon
Vermont	Commissioner of Taxes Montpelier, Vermont

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- V. Federal agencies should report information concerning compensation paid to those employees from whom income tax is not withheld by the Federal agency and who may be liable for income taxes of Guam. This jurisdiction has special arrangements with the United States for personal income tax collections (Treasury Department IR Mimeograph No. 73, Com. No. 7, December 2, 1952).

<u>Territory</u>	<u>Agency Designated to Receive Information</u>
Guam	Director of Finance Government of Guam Agana, Guam

- VI. In addition to the taxing jurisdictions named in this Appendix, Federal agencies should, in response to a request from the taxing authority, furnish information concerning compensation paid to Federal employees to any other taxing authority which taxes compensation for personal services (see paragraph 3 of Circular).

Appendix B
Circular No. A-38
Revised

SUMMARY OF PRESENT FEDERAL INTERNAL REVENUE SERVICE
REGULATIONS CONCERNING FORMS AND THEIR USE

Form W-2. An employer must furnish each employee from whose wages tax is withheld, or would be withheld if the employee had claimed no more than one withholding exemption, a Withholding Tax Statement on Form W-2, showing wages paid and tax withheld during the calendar year (sec. 6051 of the Internal Revenue Code of 1954, sec. 406.501 of Regulations 120, and Treasury Decision 6091, C.B. 1954-2, 47).

Copy B and Copy C of the Withholding Tax Statement, Form W-2, must be furnished the employee on or before January 31 of the succeeding year, unless employment terminated before the close of the calendar year, in which event the statement must be furnished within thirty days after wages were last paid.

Copy A, the District Director's copy of Form W-2 for each employee (together with Form W-3, Reconciliation of Income Tax Withheld from Wages, and the return on Form 941 for the fourth quarter of the calendar year) must be filed by the employer with the District Director on or before January 31 following the year to which the forms relate, or on or before the date fixed for filing a "final return" on Form 941 if such date occurs before January 31.

Form 1099. An employer who pays an employee compensation of \$600 or more in a taxable year and reports only a portion on Form W-2 must report the remainder on Form 1099, regardless of the amount. If no amount was reported on Form W-2, the entire amount must be reported on Form 1099.

Travel expense. Amounts paid by the Government to persons in its service as an allowance for traveling expenses, including a per diem allowance in lieu of subsistence and reimbursements for travel, need not be reported on Forms W-2 or 1099.

EXECUTIVE OFFICE OF THE PRESIDENT

BUREAU OF THE BUDGET

WASHINGTON 25, D. C.

December 22, 1956

CIRCULAR No. A-38

Revised

Transmittal Memorandum No. 2

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Furnishing information concerning compensation of Federal employees to States and other governmental units taxing compensation for personal services

Appendix A of Circular A-38, issued December 23, 1954, as revised December 2, 1955, by Transmittal Memorandum No. 1, is superseded by revised Appendix A, as attached.

By direction of the President:

PERCIVAL F. BRUNDAGE
Director

Attachment

TAXING AUTHORITIES WHICH HAVE REQUESTED INFORMATION
(December 22, 1956)

- I. The following taxing authorities should receive information concerning compensation paid to employees whose residence is within the jurisdiction of the taxing authority:

<u>State</u>	<u>Agency Designated to Receive Information</u>
Georgia	State Revenue Commissioner Atlanta, Georgia
Wisconsin	State Department of Taxation Madison, Wisconsin

- II. The following taxing authorities should receive information concerning compensation paid to employees whose place of employment is within the jurisdiction of the taxing authority:

<u>City</u>	<u>Agency Designated to Receive Information</u>
Gadsen, Alabama	City Director of Revenue Gadsen, Alabama
Lexington, Kentucky	Director of Finance City of Lexington Lexington, Kentucky
Louisville, Kentucky	Commissioners of the Sinking Fund of the City of Louisville Louisville, Kentucky
Paducah, Kentucky	City Treasurer Paducah, Kentucky

- III. The following taxing authorities should receive information concerning compensation paid to employees whose place of employment or residence is within the jurisdiction of the taxing authority:

<u>State</u>	<u>Agency Designated to Receive Information</u>
Arkansas	Commissioner of Revenue Little Rock, Arkansas
California	Franchise Tax Board Sacramento, California

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<u>State</u>	<u>Agency Designated to Receive Information</u>
Indiana	Department of State Revenue Indianapolis, Indiana
Iowa	State Tax Commission Des Moines, Iowa
Kansas	State Director of Revenue Topeka, Kansas
Louisiana	State Collector of Revenue Baton Rouge, Louisiana
Massachusetts	Commissioner of Corporations and Taxation Boston, Massachusetts
Minnesota	State Department of Taxation St. Paul, Minnesota
Mississippi	State Tax Commission Jackson, Mississippi
Missouri	State Department of Revenue Jefferson City, Missouri
New Mexico	State Bureau of Revenue Santa Fe, New Mexico
New York	State Department of Taxation and Finance Albany, New York
North Carolina	Commissioner of Revenue Raleigh, North Carolina
North Dakota	State Tax Commissioner Bismarck, North Dakota
Oklahoma	Oklahoma Tax Commission Oklahoma City, Oklahoma
South Carolina	State Tax Commission Columbia, South Carolina
Utah	State Tax Commission Salt Lake City, Utah

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<u>State</u>	<u>Agency Designated to Receive Information</u>
Virginia ^{1/}	State Department of Taxation Richmond, Virginia

Other Taxing Authorities

St. Louis, Missouri	Collector of the Revenue City of St. Louis St. Louis, Missouri
Cincinnati, Ohio	Tax Commissioner City of Cincinnati 305 West 4th Street Cincinnati 2, Ohio
Columbus, Ohio	Income Tax Division City of Columbus Columbus, Ohio
Dayton, Ohio	Superintendent of Taxes Dayton, Ohio
Springfield, Ohio	Commissioner of Taxation Springfield, Ohio
Toledo, Ohio	Commissioner of Taxation Toledo, Ohio
Youngstown, Ohio	Director of Finance City of Youngstown Youngstown, Ohio
Pittsburgh, Pennsylvania	Treasurer City of Pittsburgh 414 Grant Street Pittsburgh 19, Pennsylvania
Philadelphia, Pennsylvania	Receiver of Taxes of the City of Philadelphia Philadelphia, Pennsylvania

^{1/} Information returns need not be supplied to the State of Virginia for Federal employees who actually reside in Maryland or the District of Columbia and have no place of abode in Virginia during the calendar year and whose only income from Virginia is from salaries and wages.

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IV. Provision of information under this Circular No. A-38 relates only to the compensation of personnel who are not within the scope of Treasury Department Circular No. 918 and its supplements, and therefore are not subject to withholding of State tax by the employing agency (see paragraph 3b of this Circular). The following States and Territories have entered into withholding agreements with the Secretary of the Treasury under Treasury Department Circular No. 918. Under the terms of these agreements, compensation paid to employees whose regular place of employment is within the State is subject to withholding of State tax.

These tax authorities should receive information concerning compensation paid to personnel whose place of employment or residence is within the jurisdiction of the taxing authority and whose compensation is not subject to withholding of the tax imposed by that taxing authority.

<u>State or Territory</u>	<u>Agency Designated to Receive Information</u>
Alabama	State Department of Revenue Montgomery, Alabama
Territory of Alaska	Tax Commissioner of the Territory of Alaska Juneau, Alaska
Arizona	State Tax Commission Phoenix, Arizona
Colorado	State Department of Revenue Denver, Colorado
Delaware	State Tax Department Wilmington, Delaware
District of Columbia*	Assessor District of Columbia Washington, D. C.
Territory of Hawaii	Tax Commissioner of the Territory of Hawaii Honolulu, Hawaii
Idaho	Office of the State Tax Collector Boise, Idaho

*Withholding for the District of Columbia began October 1, 1956, and applies only to payments to employees whose place of abode, residence, or domicile is within the District and whose regular place of employment is within the District.

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<u>State or Territory</u>	<u>Agency Designated to Receive Information</u>
Kentucky	State Department of Revenue Frankfort, Kentucky
Maryland	Comptroller of the Treasury Income Tax Division Annapolis, Maryland
Montana	State Board of Equalization Helena, Montana
Oregon	State Tax Commission Salem, Oregon
Vermont	Commissioner of Taxes Montpelier, Vermont

- V. Federal agencies should report information concerning compensation paid to those employees from whom income tax is not withheld by the Federal agency and who may be liable for income taxes of Guam. This jurisdiction has special arrangements with the United States for personal income tax collections (Treasury Department IR Mimeograph No. 73, Com. No. 7, December 2, 1952).

<u>Territory</u>	<u>Agency Designated to Receive Information</u>
Guam	Director of Finance Government of Guam Agana, Guam

- VI. In addition to the taxing jurisdictions named in this Appendix, Federal agencies should, in response to a request from the taxing authority, furnish information concerning compensation paid to Federal employees to any other taxing authority which taxes compensation for personal services (see paragraph 3 of Circular).

(No. A-38)

Public Law 86-263
86th Congress, S. 1958
September 14, 1959

AN ACT

73 STAT. 551.

To amend section 12 of the Act of March 3, 1915, to clarify types of arrestment prohibited with respect to wages of United States seamen.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second sentence of section 12 of the Act of March 4, 1915 (38 Stat. 1169; 46 U.S.C. 601), is amended by striking out the period at the end thereof and inserting a colon in lieu thereof and the following: "*And provided further, That no part of the wages due or accruing to a master, officer, or any other seaman who is a member of the crew on a vessel engaged in the foreign, coastwise, intercoastal, interstate, or noncontiguous trade shall be withheld pursuant to the provisions of the tax laws of any State, Territory, possession, or Commonwealth, or a subdivision of any of them.*" Seamen.
Arrestment
of wages,
prohibition.

Approved September 14, 1959.

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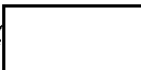
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Office of the Comptroller

1959

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(14 October 1959)

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