

# 6039 Certainty: How SOS Keeps Your Company in Compliance and Out of Trouble

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November 13, 2012

# Materials

A copy of this presentation can be  
downloaded from our website at:

[http://www.sos-team.com/pdfs/6039 Compliance.pdf](http://www.sos-team.com/pdfs/6039_Compliance.pdf)

# Disclaimer

- The following discussion and examples do not necessarily represent the official views of **Stock & Option Solutions, Inc.**, with respect to any of the issues addressed. Moreover, this presentation and the views expressed by the individual presenters should not be relied on as legal, accounting, auditing, or tax advice. The outcome of any individual situation depends on the specific facts and circumstances in which the issue arises and on the interpretation of the relevant literature in effect at the time.
- Anyone viewing this presentation should not act upon this information without seeking professional counsel and/or input from their advisors.
- *As this is a webcast dealing with SOS products and services, **NO continuing education credit is available for attending.***

# Agenda

- Overview of the Regulation
- Lessons Learned
- SOS Solutions: How we make it easier for you
  - SOS Outsourcing Services
  - Data audit
  - Signed, Sealed, Delivered: Mailing Fulfillment
  - IRS e-file
  - Participant portal
  - Electronic Statements
  - Consent website
- Practical Tips for a Smooth 6039 Season
- Questions?

# IRS Section 6039 Overview

- What is 6039?
- Who is impacted by this regulation?
  - Company
  - Stock Plan Administrator
  - Employees
- How do we comply with 6039?
- When are the filings due?

# What is the IRS Section 6039 Regulation?

- The Not So Painless Regulation:
  - Information reporting to IRS is required IN ADDITION to participant information statements
  - Special Forms (Form 3921 & 3922) and Formats for Reporting
    - 3921 (ISOs) and 3922 (ESPPs)
    - Forms/instructions available on [IRS](#) website
    - If > 250 forms, must e-file with IRS
  - Goal is to provide necessary information for participants to complete tax returns
  - Public AND Private companies are required to comply

# Statements and Filings- Highlights

- Participant statements by **1/31/13**
  - Substitute forms allowed – Pub 1179 rules apply
- IRS reporting
  - By **2/28/13** if paper (only for under 250 transactions)
  - By **4/2/13** if electronic (available to all, required if 250 or more transactions)
  - No substitute
- Transactions that trigger reporting
  - ISO exercises
  - 423-Qualified ESPP “First Transfer”
    - In most cases the purchase of shares will trigger reporting, if deposited into a brokerage account

# Extensions

- Extension for Participant Statements
  - Letter, no electronic form
  - No automatic extension
  - Postmarked by date on which statements are due to recipients. **If** your request for extension approved, generally granted a maximum of 30 extra days
  - Section M in the General Instructions:
    - <http://www.irs.gov/instructions/i1099gi/ar02.html#d0e1589>
- Extensions for IRS Filings
  - Form 8809<sup>1</sup>
    - Online form = **automatic 30-day extension**
      - Available at FIRE website <https://fire.irs.gov>
      - Online form DOES request TCC, but your provider should be able to request an extension for you
    - Paper form = On paper Form 8809
      - “Requesters will receive an approval or denial letter. You are encouraged to submit your request via the online fill-in form.”
      - <http://www.irs.gov/pub/irs-pdf/f8809.pdf>

<sup>1</sup>Information in General Instructions misleading – says automatic extension



# Form 3921 – ISO Reporting

2525		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<b>Exercise of an Incentive Stock Option Under Section 422(b)</b>  <b>Form 3921</b> (Rev. October 2010)	
TRANSFEROR'S name, street address, city, state, and ZIP code		1 Date option granted	OMB No. 1545-2129		
		2 Date option exercised			
TRANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share	4 Fair market value per share on exercise date	<b>Copy A</b> For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the most current version of the General Instructions for Certain Information Returns.	
EMPLOYEE'S name		\$	\$		
Street address (including apt. no.)		5 No. of shares transferred			
City, state, and ZIP code		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred			
Account number (see instructions)					

Form **3921** (Rev. October 2010)      Cat. No. 411790      Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

<http://www.irs.gov/pub/irs-pdf/f3921.pdf>

# Sample Substitute Aggregate Form - 3921

Stock & Option Solutions, Inc  
6399 San Ignacio Ave  
San Jose, CA 95119 USA

Exercise of an Incentive Stock Option  
Under Section 422(b)  
Tax Year : 2011  
Form 3921  
OMB No. 1545-2129  
Copy B

## ORIGINAL

Last5, First5  
12a street one  
San Jose, 123 USA

TRANSFEROR'S federal  
identification number : 123456789

EMPLOYEE'S  
identification number : 999999999

If other than TRANSFEROR, name, address, and EIN  
of corporation whose stock is being transferred  
(Box 6)

Parent Company Name 1234  
Address 1  
State  
EIN: 333222111

Date option granted (Box 1)	Date option exercised (Box 2)	Exercise price per share (Box 3)	Fair market value per share on exercise date (Box 4)	No. of shares transferred (Box 5)
4/1/2012	4/3/2012			
4/3/2012	5/3/2012			

Instructions for Employee  
You have received this form because (1) your employer (or its transfer agent) has recorded a first transfer of legal title of stock you acquired pursuant to your exercise of an option granted under an employee stock purchase plan and (2) the exercise price was less than 100 percent of the value of the stock on the date shown in box 1 or was not fixed or determinable on that date.

No income is recognized when you exercise an option under an employee stock purchase plan. However, you must recognize (report) gain or loss on your tax return for the year in which you sell or otherwise dispose of the stock. Keep this form and use it to figure the gain or loss. For more information, see Pub. 525, Taxable and Nontaxable Income.

Account number. May show an account or other unique number your employer or transfer agent assigned to distinguish your account.

Box 1. Shows the date the option to purchase the stock was granted to you.

Box 2. Shows the date you exercised the option to purchase the stock.

Box 3. Shows the fair market value (FMV) per share on the date the option to purchase the stock was granted to you.

Box 4. Shows the FMV per share on the date you exercised the option to purchase the stock.

Box 5. Shows the price paid per share on the date you exercised the option to purchase the stock.

Box 6. Shows the number of shares to which legal title was transferred by you.

Box 7. Shows the date legal title of the shares was first transferred by you.

Box 8. If the exercise price per share was not fixed or determinable on the date entered in box 1, box 8 shows the exercise price per share determined as if the option was exercised on the date in box 1. If the exercise price per share was fixed or determinable on the date shown in box 1, then box 8 will be blank.

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

# Form 3922 – ESPP Reporting

2626		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<b>Form 3922</b> (Rev. October 2010)		<b>Transfer of Stock          Acquired Through          an Employee          Stock Purchase          Plan Under          Section 423(c)</b>
CORPORATION'S name, street address, city, state, and ZIP code		1 Date option granted				
		2 Date option exercised				
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the most current version of the General Instructions for Certain Information Returns.		
EMPLOYEE'S name		\$	\$			
		5 Exercise price paid per share	6 No. of shares transferred			
Street address (including apt. no.)						
City, state, and ZIP code		7 Date legal title transferred				
Account number (see instructions)		8 Exercise price per share determined as if the option was exercised on the date shown in box 1.				
		\$				

Form **3922** (Rev. October 2010) Cat. No. 41180P Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

<http://www.irs.gov/pub/irs-pdf/f3922.pdf>

# Sample Substitute Aggregate Form - 3922

Stock & Option Solutions, Inc  
6399 San Ignacio Ave Suite 100  
San Jose, CA 95119

Transfer of Stock Acquired Through an Employee  
Stock Purchase Plan Under Section 423(c)  
Tax Year : 2010  
Form 3922  
OMB No. 1545-2129  
Copy B

## ORIGINAL

Srinivas K'alakoti  
896 S Gomdenvine'Cir  
Trx'Wbbdmznds, 77687 USA

TRANSFEROR'S federal  
identification number : 12-3456789

EMPLOYEE'S  
identification number : 123456789

Date option granted (Box 1)	Date option exercised (Box 2)	Fair market value per share on grant date (Box 3)	Fair market value per share on exercise date (Box 4)	Exercise price paid per share (Box 5)	No. of shares transferred (Box 6)	Date legal title transferred (Box 7)	Exercise price per share determined as if the option was exercised on the date shown in box 1 (Box 8)
1/4/2009	2/26/2010	\$9.00	\$10.50	\$9.89	6.07	3/26/2010	\$7.65
1/4/2009	3/31/2010	\$9.00	\$10.50	\$9.89	5.82	4/30/2010	\$7.65
1/4/2009	4/30/2010	\$9.00	\$10.50	\$9.89	5.82	4/30/2010	\$7.65
1/4/2009	5/28/2010	\$9.00	\$10.50	\$9.89	5.82	4/30/2010	\$7.65
1/4/2009	6/30/2010	\$9.00	\$10.50	\$9.89	5.82	4/30/2010	\$7.65

### Instructions for Employee

You have received this form because (1) your employer (or its transfer agent) has recorded a first transfer of legal title of stock you acquired pursuant to your exercise of an option granted under an employee stock purchase plan and (2) the exercise price was less than 100 percent of the value of the stock on the date shown in box 1 or was not fixed or determinable on that date.

No income is recognized when you exercise an option under an employee stock purchase plan. However, you must recognize (report) gain or loss on your tax return for the year in which you sell or otherwise dispose of the stock. Keep this form and use it to figure the gain or loss. For more information, see Pub. 525, Taxable and Nontaxable Income.

Account number. May show an account or other unique number your employer or transfer agent assigned to distinguish your account.

Box 1. Shows the date the option to purchase the stock was granted to you.

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This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

# 3922 Field descriptions...

Stock & Option Solutions, Inc  
6399 San Ignacio Ave Suite 100  
San Jose, CA 95119

Transfer of Stock Acquired Through an Employee  
Stock Purchase Plan Under Section 423(c)

Tax Year : 2010  
Form 3922  
OMB No. 1545-2129  
Copy B

Enrollment Date	Purchase Date	Market Value on Enrollment Date	Market Value on Purchase Date	Purchase Price	Shares Purchased	Purchase Date	Enrollment Date Market Value less Discount % (may be used for tax calculations for qualifying dispositions)
Date option granted (Box 1)	Date option exercised (Box 2)	Fair market value per share on grant date (Box 3)	Fair market value per share on exercise date (Box 4)	Exercise price paid per share (Box 5)	No. of shares transferred (Box 6)	Date legal title transferred (Box 7)	Exercise price per share determined as if the option was exercised on the date shown in box 1 (Box 8)
1/4/2009	2/26/2010	\$9.00	\$10.50	\$9.89	6.07	3/26/2010	\$7.65
1/4/2009	3/31/2010	\$9.00	\$10.50	\$10.32	5.82	4/30/2010	\$7.65
1/4/2009	4/30/2010	\$9.00	\$10.50	\$11.64	5.15	5/30/2010	\$7.65
1/4/2009	5/28/2010	\$9.00	\$10.50	\$10.87	5.52	6/28/2010	\$7.65
1/4/2009	6/30/2010	\$9.00	\$10.50	\$10.71	5.60	7/30/2010	\$7.65

# Penalty information

- Penalties increased with the passage of the “**Small Business Jobs Act of 2010 (H.R. 5297)**”

- Failure to file with IRS

Due: March 31 (if electronic)

- Late by 30 days or less:
  - Was \$15 per form, \$75,000 max
  - **Now \$30 per form; \$250,000 max**
- Late by >30 days but filed by August 1:
  - Was \$30 per form, \$150,000 max
  - **Now \$60 per form; \$500,000 max**
- Filed after August 1 or not at all:
  - Was \$50 per form, \$250,000 max
  - **\$100 per form; \$1,500,000 max**
- **NOW DOUBLE THAT for PARTICIPANT FILING**

# Social Security Number

- Regs require “Identifying number” on Participant Statement
  - Social Security Number
    - If the taxpayer has an SSN, it should be used
    - If the taxpayer does not have an SSN, Individual Taxpayer Identification Number (ITIN) or ATIN may be used instead
  - Is masking SSN on participant statements permissible?
    - No, not at this time...
    - Permissible to “truncate” on Forms 1098 series, 1099 series, and 5498 series, but not 3921 yet... (page 9 of general instructions)
  - Careful with placement on the form!

# Sales Price to Calculate Gain

- If sales price used to calculate gain for same-day sale
  - Should sales price or market value appear in “market value” field of form?
  - Pedigreed Practice: Sales price
    - Use of sales price allowed because company has deemed it to be market value for these transactions (hopefully in a board resolution, policy or plan)
    - Also makes 3921 consistent with 1099-B from broker
    - Confirm with your counsel
  - Confirm which value your system is using and you are importing (or sending to your outsource provider)



# Fractional Shares & Prices

- Some ESPPs result in purchase of fractional shares
- How to submit:
  - Participant – fine to include on statement
  - IRS e-file will NOT interpret fractional shares correctly
    - You send 100.5 it will “read” 1,005
    - No decimal delimiter in e-file format
    - Round? Or Truncate?
      - Some vendors suggest rounding down is better so as not to over-report
      - SOS believes conservative approach is to “true round”
        - » Several other experts support this approach
      - IRS verbal guidance “round to the nearest whole number”

# International Employees

- Do we have to send to international employees?
  - No – if no W-2 received at ANY TIME
  - Yes – if W-2 received for any year between
    - ISOs: Grant & Exercise (can be up to 10 years)
    - ESPP: Enrollment & Purchase (can be up to 5 years)
    - How to eliminate unnecessary participants? Work with payroll.
- International addresses wreak havoc with systems that produce forms
  - IRS e-file has Foreign Country Indicator, Field Position 247, of the "B" Record to let the IRS know that formatting may be different
  - Length on limit of address fields (generally 40)
  - What to put in state?
    - Participant statement – states may make sense (Canada)
    - Leave blank for non-US, use 51 position free format instead

# Mergers

- Who's responsible for filing?
- When a company acquires another company
  - Acquirer can agree to assume the target's reporting obligations for the year
  - If the acquirer doesn't agree to assume the target's obligations, target is still required to:
    - file the returns with the IRS
    - distribute the statements to the employees
  - <http://www.irs.gov/pub/irs-pdf/i1099gi.pdf> (page 3)
- Can we send forms early?
  - Participants - Yes
  - IRS paper – Maybe
  - IRS e-file – No
    - IRS FIRE system will think file is for 2010
    - Must wait until after 1/1/13 to e-file for 2012 transactions

# Returned Mail after Mailing

- If you have a “better” address, you are required to resend
- If you don’t have a better address, not required to resend
- Pedigreed practice:
  - Follow company policy on mailing and retention of returned W-2s

# “Important Tax Return Document”

- Is this text required on the envelope?
  - No!
  - “Statement mailing requirements for Forms 1099-DIV, 1099-INT, 1099-OID, and 1099-PATR, and forms reporting royalties only.” page 8 of general instructions
  - “If you provide Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G recipient statements in a “separate mailing” that contains only these statements, Forms W-8 and W-9, and a letter explaining the tax consequences of the information shown on a recipient statement included in the envelope, you are not required to include the legend “Important Tax Return Document Enclosed” on the envelope.”
  - **May expose participants to greater risk of identity theft to include this language**

# Lessons Learned

- Data issues
  - Duplicate Names/SSN
  - Incomplete/mixed addresses/country missing
  - ISOs treated as NQs
  - Leading zeros on employee data
  - Employee TIN & Name Matching
  - Re-hires
- Parent company with multiple subsidiaries
  - 3921 vs. 3922
- Data coming from multiple sources

# SOS Solutions

## *SOS Outsourcing Services*

# SOS Outsourcing Services

- Full service solution from producing the required files to mailing your participant statements
- Specialized SOS resources to help you through each step of the project
  - Leverage our expertise to make this a simple, painless process



# SOS Outsourcing Services- Project Plan

Date	Task
November 2- December 21, 2012	Attend a 6039 Group Orientation Session with an SOS Client Coordinator.
Week of December 10, 2012	You will be assigned to a specialized SOS Logistics Manager. Your Client Coordinator will set up an introductory and process review call with you and your SOS Logistics Manager to be held between December 10 <sup>th</sup> -21 <sup>st</sup> .
December 24, 2012- January 1, 2013	SOS Shutdown
January 4, 2013	Target delivery date for initial 6039 data files to ensure adequate processing and review time to meet required 1/11/13 sign-off date.
January 7, 2013	SOS provides client with 6039 Data Audit Report, 6039 Participant Statements, and e-file for review.
January 9, 2013	If necessary, Client provides revised source data files for re-generation of e-file and participant statements.
January 10, 2013	If revised source data files were provided by Client, SOS provides client with revised 6039 Data Audit Report, 6039 Participant Statements, and e-file for review.
January 11, 2013	Approve SOS generated files for participant mailings and e-filing. Final draft of cover letter(s) due to SOS.
January 22-31, 2013	SOS mails participant statements.
February 1-17, 2013	Respond to employee inquiries and notify SOS of any required corrections.
Beginning February 18, 2013	SOS sends "Final 6039 Packet" of all files which must be retained for future reference or corrections.
March 4-22, 2013	SOS will conduct 6039 e-filing via the IRS FIRE website.
March 18-April 29, 2013	SOS will send e-filing confirmation and project closure notification.

# SOS Outsourcing Services Team

- Meet the SOS 6039 Outsourcing Teams:
  - Client Coordinator
  - Logistics Manager
  - Subject Matter Experts
  - Technology Solutions
  - Data/Audit Solutions
  - Fulfillment Solutions

# SOS Solutions

## *SOS Data Audit*

# SOS Data Audit

- An SOS proprietary program run on all 3921 & 3922 source data files to check for common errors/ data issues for our 6039 Outsourcing clients
- The SOS data audit report flags any data points which should be reviewed or will potentially be problematic when generating the participant statements or e-file

# SOS Data Audit Check Points

- Participant data
  - Missing or incomplete elements
  - Field length
  - SSN – check for same name but different SSNs and different names same SSNs as well as any ID numbers beginning with 9, 666, or any digit group with all zeros (i.e. 000-##-####, ###-00-####, or ###-##-0000)
- 3921
  - Grant date is later than exercise date
  - Exercise date is not in the current tax year
  - Exercise is underwater
    - (Exercise Date FMV < Option Price)
  - Shares exercised is 0
  - Shares exercised are fractional
- 3922
  - Purchase price not less than purchase date FMV
  - Purchase date not in current tax year
  - Incorrect enrollment date
  - Total purchased shares over limit
  - Purchased shares is 0
  - Purchased shares are fractional

# SOS Solutions

*Signed, Sealed, Delivered*  
*Participant Statements: Mailing the old*  
*fashioned way*

# Participant Statement Mailing

- Paper delivery- still the most common delivery method
  - Must have employee consent if delivering electronically
  - Must be ***postmarked*** on or before January 31
  - Mailing considerations- We've got you covered!
    - SOS tested bulk printing and mailing process under tight deadlines
      - Includes final mailing audits
    - No need to worry about printer, paper or postage supplies or labor costs

# SOS Solutions

*Signed, Sealed, Delivered  
IRS e-File*



# IRS E-Filing- We've got you covered!

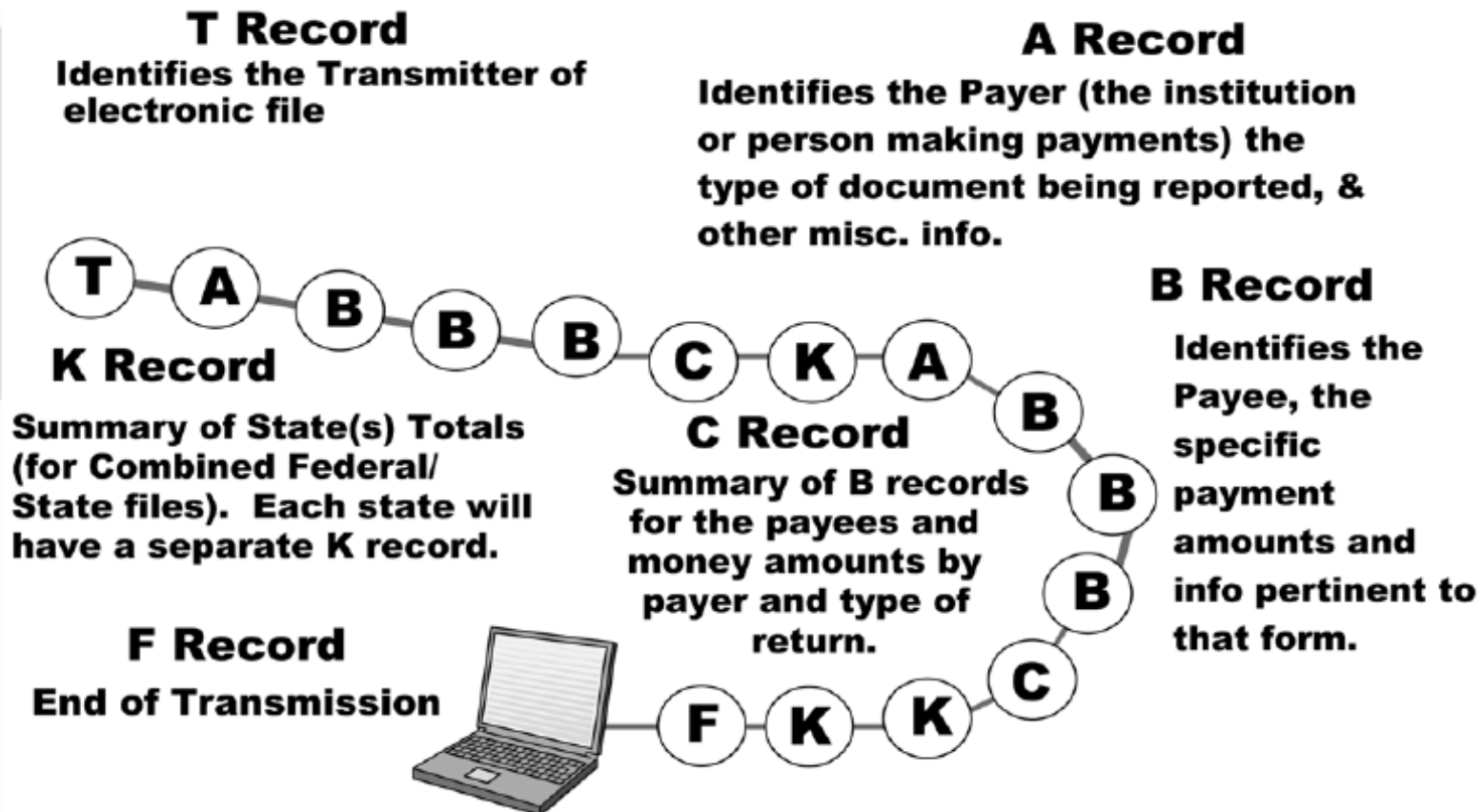
- Types of records
  - Original
  - Corrected
  - Void
- Files in standard ASCII code
  - Fixed width
- Do not send paper AND e-file
  - Duplication = Penalties
- Test files allowed
  - Generally accepted late in year preceding filing year
- Files larger than 10,000 records should be compressed
  - WinZip & Pkzip only acceptable formats
- 250 transaction records or greater MUST file electronically
- Filing Information Returns Electronically (FIRE):  
<https://fire.irs.gov/>

# IRS E-Filing

*Do you really want to mess with this??*

## File Format

Each record must be 750 positions.



# IRS E-Filing- Corrections

- Corrections? We can help with that too.
  - Filing mistakes
    - Corrected by re-filing the form with all of the same /corrected information
    - Select the "Corrected" checkbox on the form
    - Same process used to correct errors on Form 1099
    - Same for void transactions
  - Corrections subject to same deadline and penalties for late filings

# More SOS Technology

*SOS Participant Portal*

# Participant Portal

- Year-end documentation
  - 3921
  - 3922
  - Tax statements (ESPP, Withholdings, etc.)
- Transactions
  - Exercises
  - Releases
  - Purchases
- Special Events
  - Tender Offers / Exchanges
  - ESPP Enrollment
  - Acquisition Statements

# Participant Portal

**Stock & Option Solutions**

Home | Tax Documents Overview | Current Year Tax Details | Historical Tax Details

Tax Documents for Year 2011 :

- [Form 3921](#)
- [Form 3922](#)
- [Tax Withholding Statement](#)
- [Year End Purchase Tax Statement](#)
- [Year End Tax Statement](#)

**Latest Taxable Transactions**

Document Type	Grant Number	Grant Date	Transaction Date
Tax Withholding	00010001	01/01/2007	07/11/2011

**Exercise of an Incentive Stock Option**  
Under Section 422(b)  
Tax Year : 2010  
Form 3921  
OMB No. 1545-2129  
Copy B

**ORIGINAL**

TRANSFEROR'S federal identification number : 123123123

EMPLOYEE'S identification number : 111-11-1111

Date option granted	Date option exercised	Exercise price per share	Fair market value per share on exercise date	No. of shares transferred	If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred
(Box 1)	(Box 2)	(Box 3)	(Box 4)	(Box 5)	(Box 6)
1/1/2007	1/7/2009	\$0.0	\$9.9	50.0	
1/1/2007	1/7/2009	\$0.0	\$9.9	50.0	
1/1/2007	1/7/2009	\$0.0	\$9.9	50.0	
1/1/2000	12/31/2009	\$0.0	\$9.9	1000.0	
1/1/2000	12/31/2009	\$0.0	\$9.9	1000.0	
1/1/2000	12/31/2009	\$0.0	\$9.9	1000.0	

# Participant Portal

Live Demo!

# More SOS Technology

*Electronic Statements*



# Electronic Statements

- Must comply with all requirements applicable to issuing Forms W-2 electronically
  - Must obtain participants' consent to only deliver electronically, with ability to revoke at any time
  - Obtain consent in a manner which demonstrates they can access the statements electronically
  - Scope and duration of consent must be disclosed
  - Provide means of obtaining paper statement, if desired
- More information? View our recent articles in SOS Xtra: [Part I](#) [Part II](#)

# Electronic Statements - Practical Tips

- Get Started Now!
  - Learn the rules/requirements
  - Discuss with internal partners
  - What is the budget?
  - Get consent early!!
    - Reminders
    - Green
    - (Social) Security

# How SOS Ensures a Smooth 6039 Season

- SOS Can:
  - Gather consent
  - Data audit
  - Creating the file
  - Generate the statements
  - Audit of statements
  - Printing, stuffing, mailing of statements
  - Electronic delivery of statements
  - Collecting / distributing peripheral materials
  - Communications
  - IRS e-File

# SOS 6039 Solutions

## **SOS 6039 Outsourcing**

- Full service solution to eliminate the burden
- Secure and easy file transfer of your sensitive data
- Data audit and review applied before loading for participant statement and e-file generation
- Substitute statements allow you to aggregate transactions and send fewer pages saving money and reducing participant confusion
- SOS can transmit the e-file to the IRS on your behalf

## **SOS 6039 Fulfillment**

- SOS can perform printing and mailing of participant statements on client's behalf
- One page cover letter included (customizable template provided)
- Optional additional statement mailings for comprehensive year-end package

## **SOS Participant Portal**

- Obtain electronic consent from employees for electronic delivery of 3921 and 3922 statements
- Display all year-end tax information to employees (including 3921 and 3922 statements)

# Section 6039 Regulation References

- Final instructions
  - <http://www.irs.gov/pub/irs-pdf/i1099gi.pdf>
  - <http://www.irs.gov/instructions/i1099gi/ar01.html>
- Publication 1179
  - <http://www.irs.gov/pub/irs-pdf/p1179.pdf>
  - Does not yet refer to 3921
- Publication 1220
  - <http://www.irs.gov/pub/irs-pdf/p1220.pdf>



# Questions?

# Contact Info



Steve Gaylord  
SOS 6039 Team Leader  
910 Campisi Way, Ste 2E  
Campbell, CA 95008 USA  
Bus: (408) 385-8789  
E-mail: [sgaylord@sos-team.com](mailto:sgaylord@sos-team.com)



Scott McDonald  
SOS Regional Director  
910 Campisi Way, Ste 2E  
Campbell, CA 95008 USA  
Bus: (408) 979-8715  
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