

## City Hall IRS Agent

You are responsible for the collection of all taxes in *JA BizTown*, including personal income and business property taxes. You will issue tax identification numbers and verify tax status upon request. Your attention to detail and organizational skills will be important to your success today.

### **DURING BUSINESS START-UP, COMPLETE THE FOLLOWING**

Remain in your business until the Opening Town Meeting to help with business start-up. Your business needs everyone's help before it opens.

#### **1. Application for 501(c)(3) Non-Profit Status**

- The Non-Profit Director will come to see you and ask for an **Application for 501(c) 3 Non-Profit Status**. Give the director a copy of **Form W-9**.
- Tell the Non-Profit Director to complete the information at the top of the form in Section I.
- Tell the Non-Profit Director to sign on the line labeled "Signature of Non-Profit Representative" in Section III.
- When the Director returns the completed form, enter **678JA23541** in the boxes of Section IV. Then sign the application on the line labeled "IRS Agent signature."
- Return the completed form to the Non-Profit Director.

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**DURING THE FIRST SET OF BREAKS (AFTER THE NATIONAL ANTHEM), COMPLETE THE FOLLOWING**

## 2. Billing

- You will bill for Property Taxes and Community Arts. Click on the Billing button and the following screen should appear.

Select the business:	Select
Select a sidebar message:	<input type="radio"/> Support the Arts! <input type="radio"/> Property taxes support schools. <input type="radio"/> Property taxes build roads.
Property Tax:	\$3.00
Community Arts:	\$2.00
Total:	\$5.00

Print Bill

Select the business to be billed.

Select a message to be printed on the Tax Bill.

(Property Taxes are \$3.00 and Community Arts are \$2.00. Both are put in the total automatically.)

Click on Print Bill.

- Use the **IRS Agent Payments Checklist** to keep track of the prepared invoices.

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### 3. Payroll Tax Report and Invoices

- Following the Opening Town Meeting, use your computer to **print the Payroll Tax Report**. You should see the following screen on your computer.



Business Name	Total Gross Salary	Total Payroll Tax
P.S. Edwards	\$2.00	\$0.00
Amerson and Peabody Energy	\$8.00	\$0.00
Amerson and Peabody Power	\$8.00	\$0.00
AT&T	\$8.00	\$0.00
Bank of America	\$8.00	\$0.00
Boris-A-Bear Workshop	\$21.50	\$1.02
City Hall	\$28.00	\$1.38
DW11	\$18.00	\$0.26
RR	\$8.00	\$0.00
Junior Achievement	\$28.00	\$1.38

If you don't see this screen, contact a JA staff member.

You may hit F5 key to refresh the screen total if the Total Payroll Tax amount doesn't change.

The total payroll tax for each business will appear in the third column.

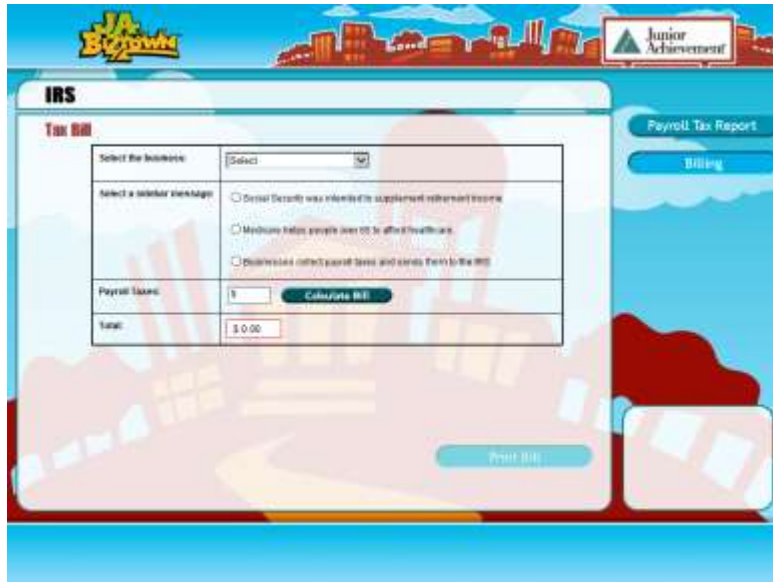
Click on the Print button.

Note: If one or a few businesses have not entered their employees yet, you may need to print another copy later.

**Do not bill IRS or Deloitte.**

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- Using the information on the printed copy of this report, prepare a tax invoice (bill) for each *JA BizTown* business.



The screenshot shows a web-based interface for generating a tax bill. At the top, there's a 'JA BizTown' logo and a 'Junior Achievement' logo. Below that, the title 'IRS Tax Bill' is displayed. The main content area has several sections: 'Select the business' with a dropdown menu, 'Select a message to be printed' with three checkboxes (all unchecked), 'Payroll Taxes' with a text input field and a 'Calculate Bill' button, and 'Total' with a text input field showing '13.000'. On the right side, there are buttons for 'Payroll Tax Report', 'Billing', and 'Print Bill'.

Select the business to be billed.

Select a message to be printed on the Tax Bill.

Enter the Payroll Taxes from the printed Payroll Tax Report, AND click on Calculate Bill.

If correct, click on Print Bill.

## 4. Invoice Delivery

- Using the **IRS Agent Payments Checklist**, deliver the tax invoice for Payroll Taxes and the invoice for Property Taxes/Community Arts to each business CFO. Be sure to enter a checkmark (✓) on the Tax Payment Checklist as you visit each business.
- Tell the CEO and CFO you will return later to collect the payment.

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## **DURING THE SECOND SET OF BREAKS), COMPLETE THE FOLLOWING**

### **4. Tax Collection**

- If you have not finished delivering invoices, continue until all are delivered.
- Go back to 3-4 businesses to collect the property tax and payroll tax/community arts payments (two checks per business).
- Be polite when you ask for the payment. As you collect each tax payment, enter a checkmark (✓) in the proper columns on the **IRS Agent Payments Checklist**.
- After you have payments from 3-4 businesses; return to City Hall.
- Give the checks to the **Town Treasurer** for him/her to deposit.
- Assist with business clean-up at the end of the day. Place used paper in the blue recycle bin.

**Congratulations on a job well done!**