**CONCISE EXPLANATORY STATEMENT**

**ITIN Tax and Wage Filings**

**8-2017**

**REASONS FOR ADOPTING RULES**

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| The rule permits employers to file timely and accurate wages for each employee, rather than reporting under a pseudo social security or filing incomplete reports. This will avoid penalties being assessed against employers who file untimely or incomplete quarterly tax and wage reports. |

**DIFFERENCES BETWEEN PROPOSED RULES AND ADOPTED RULES**

None.

**SUMMARY AND RESPONSE TO COMMENTS RECEIVED**

None.