

**Social Security  
Administration**

**Internal  
Revenue Service**

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Department of the Treasury  
Internal Revenue Service

www.irs.gov

Publication 1693 (Rev.03.08)  
Catalog Number 15060W

# Reporter

Spring 2008

A Newsletter  
for Employers

## QETP Initiative Enables IRS and States to Share Employment Tax Examination Results

Officials from the Internal Revenue Service and workforce agencies from 31 states have entered into agreements to share the results of employment tax examinations.

The agreements, part of the Questionable Employment Tax Practice (QETP) initiative, provide a centralized, uniform means for the IRS and state employment officials to exchange data, thereby leveraging resources and encouraging businesses to comply with federal and state employment tax requirements.

### Collaborative Effort

The agreements are the result of a collaborative effort between the IRS, state workforce agencies from California, Michigan,

New Jersey, New York and North Carolina, the United States Department of Labor (DOL), the National Association of State Workforce Agencies (NASWA), and the Federation of Tax Administrators (FTA). All of these agencies worked together to develop the agreements and were instrumental in helping make sure the agreements meet the needs of the participating states as well as the needs of the IRS.

The agreements help the IRS and its state partners to improve compliance in the employment tax arena, leverage increasingly tight resources, reduce fraudulent filings, uncover employment tax avoidance schemes, and ensure proper worker classification.

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## New Form for Misclassified Workers to Report Social Security Taxes

On December 20, 2007, the IRS announced in press release IR-2007-203 that Form 8919, *Uncollected Social Security and Medicare Tax on Wages* was available for employees who have been misclassified as independent contractors by an employer to figure and report the employee's share of uncollected social security and Medicare taxes due on their compensation.

Taxpayers who file the Form 8919 include section 530 employees—that is, people who work for employers claiming relief from federal payroll taxes under section 530 of the Revenue Act of 1978. It also includes employees who are treated as independent contractors but who have received a determination letter from the IRS which states they are employees. Workers who believe they are misclassified as independent contractors can file Form SS-8 with the IRS and request a determination of their worker classification.

The IRS will send the data from the Form 8919 electronically to the Social Security Administration to ensure that the proper social security and Medicare taxes will be credited to a filer's social security account.

Form 8919 is available for use for the 2007 tax year. Taxpayers can file Form 8919 and pay their share of the social security and Medicare tax with their 2007 Form 1040, which has a new tax payment line, *Line 59—Unreported Social Security and Medicare Tax for Forms 4137 and 8919*. Taxpayers can also file and pay with the Forms 1040NR-EZ, 1040-SS, or 1040-PR. Taxpayers cannot file Form 8919 with Forms 1040A or 1040-EZ.

Taxpayers should use Form 8919 for 2007 and later years and discontinue using Form 4137 to report misclassified wages. Taxpayers should use Form 4137 only to figure and report the social security

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## IRS Launches New Electronic Filing System for Small Tax-Exempt Organizations

The IRS launched a new free electronic filing system to enable small tax-exempt organizations to file Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required To File Form 990 or 990-EZ*.

The new electronic filing requirement, a provision of the Pension Protection Act (PPA) of 2006, applies to organizations not required to file Forms 990 or 990-EZ because their gross receipts are normally \$25,000 or less. Form 990-N can only be filed electronically; there will not be a paper version of the form.

### How to Use

Filers will access and register to use the electronic filing system through the IRS Web site, IRS.gov (<http://www.irs.gov>). After registering as a user and creating a Login and Password, the filer will receive an e-mail with a link that will allow the filer to activate their Login ID and create the e-Postcard. Organizations will need the following items of information in order to file:

- EIN
- Tax year
- Legal name
- Mailing address
- Any other names used
- Web address if one exists
- Name and address of a principal officer

■ Confirmation that the organization's annual gross receipts are normally \$25,000 or less

Some of this information will be pre-populated on the Form 990-N from IRS records.

The e-Postcard filing system will allow organizations to notify the IRS that they are no longer in business and have terminated their existence. Exempt Organizations who fail to file Form 990-N for three consecutive years will have their tax-exempt status revoked as of the filing due date of the third year.

The IRS also created a system to provide for the public disclosure of the filings either on-line or by downloading the files. The disclosure site will have enhanced search capabilities allowing the public to search by EIN, name, or location. **IRS**

### Related Links:

- Tax Information for Charities & Other Non-Profits at <http://www.irs.gov/eo>
- Subscribe to the Exempt Organization's *EO Update* at <http://www.irs.gov/charities/content/0%2C%2Cid=154838%2C00.html>, a regular e-mail newsletter that highlights new information posted on the charities pages of the Web site.
- Form 990 Redesign for Tax Year 2008 (Filed in 2009) at <http://www.irs.gov/charities/article/0%2C%2Cid=176613%2C00.html>

## A New Look for MSER

The Office of Management and Budget has recently approved a fresh new look for the Multi-state Employer Registration (MSER) form.

The MSER form is used by employers who have employees in two or more states but wish to report all their new hires to one state. As a requirement of the Personal Responsibility Work Opportunity Reconciliation Act (PRWORA) of 1996, multi-state employers wishing to report their new hires to one state must notify the Department of Health and Human Services (HHS) via the on-line registration process or by mailing or faxing the completed hard copy form to the address provided on the form.

Much like the form that expired April 30, 2007, the revised form provides employers with a quick, convenient, user-friendly way to notify the Department of Health and Human Services of their choice to report to one state. The enhanced on-line registration

process makes navigating through the various fields much easier and faster.

Employers may also use either the on-line registration process or the hard copy form to update their information. Updates to information may include notifying the Department that they are no longer a multi-state employer, adding or deleting subsidiary information, changing their password or updating their contact information.

If you need assistance in completing the form, call the Multi-state Employer Registry Help Desk at 410-277-9470 (8:00 a.m.– 5:00 p.m. ET) or email [MSEdb@acf.hhs.gov](mailto:MSEdb@acf.hhs.gov).

- To print a copy of the form, visit the Employer Services website at: <http://www.acf.hhs.gov/programs/cse/newhire/employer/publication/forms/mseform6.pdf>.
- To access the on-line registration process, go to: Multi-state Employer Registry at <http://151.196.108.21/ocse>. **HHS**

## QETP Initiative continued from page 1

IRS executives announced the agreements during a Nov. 6, 2007 press conference which speakers and representatives from U.S. DOL, NASWA, FTA, and several participating states attended. IRS press release IR-2007-184 has more information about the agreements and comments from some participating agencies.

In addition to coordinating compliance activities, the agreements call for collaborative outreach and education activities designed to help businesses understand their employment and unemployment tax responsibilities.

All of the parties working together on QETP hope that the collaborative efforts the partners are taking will help level the playing field for business by reducing the unfair advantage businesses who do not meet all their employment tax obligations have over business that do meet all of their obligations. **IRS**

### Related Links:

- Press Release IR 2007-184 at <http://www.irs.gov/newsroom/article/0%2C%2Cid=175457%2C00.html>
- Fact Sheet: FS-2007-25 at <http://www.irs.gov/newsroom/article/0%2C%2Cid=175455%2C00.html>

## New Form for Misclassified Workers

continued from page 1

and Medicare tax on allocated tips and tips they did not report to their employers. **IRS**

### Related Links:

- IR-2007-203, Misclassified Workers to File New Social Security Tax Form at <http://www.irs.gov/newsroom/article/0%2C%2Cid=176666%2C00.html>
- Form 8919 at <http://www.irs.gov/pub/irs-pdf/f8919.pdf>
- Employment Taxes and Classifying Workers at <http://www.irs.gov/newsroom/article/0%2C%2Cid=177092%2C00.html>
- November Tax Talk Today Focused on the Importance of Properly Classifying Workers at <http://www.irs.gov/businesses/small/article/0%2C%2Cid=175631%2C00.html>

## Tax Filing Tips When Working with Tax Preparers

**W**hen it comes to preparing income tax returns, the majority of taxpayers rely on a professional tax preparer. A preparer can help determine qualified deductions, answer questions, and interpret the latest tax rules and regulations. Employees can make the best use of their time with tax professionals by following these suggestions:

■ **Choose a preparer wisely.** Check for professional credentials, such as a Certified Public Accountant (CPA) designation. Ask friends, co-workers, or your employer for help in selecting a “reputable” preparer. Choose a preparer you will be able to contact, in case your return is examined by IRS and there are questions regarding how your return was prepared. Beware of a preparer who guarantees you a refund before getting your financial information or who claims to have a “special” relationship with the IRS.

■ **Come prepared.** Bring a copy of last year’s tax returns, a current W-2 form, and any 1099s, as they are required and must be provided to your tax preparer before they can file your tax return. Also don’t forget your current receipts


(including those for charitable donations and home improvements) and other pertinent tax information.

■ **Expect questions.** The best tax preparers ask probing questions about personal circumstances, income and expenses. This allows the preparer to determine all the individual’s possible tax deductions, while ensuring that the individual does not underpay.

■ **Request e-file.** Encourage employees to have their federal and state returns electronically prepared and submitted. Preparers who are accepted into the IRS’s electronic filing program are called “Authorized IRS e-file Providers.” Taxpayers can identify these approved preparers by looking for this designation. Even though taxpayers may be charged a small fee for the service, using e-file methods mean a reduced possibility of errors being made, quicker refunds, an acknowledgment that the return was received by the IRS, and less chance of follow-up correspondence from the IRS. And e-file is paperless, which is a benefit for everyone.

■ **Ask for Direct Deposit.** Using Direct Deposit, employees will get their refunds quickly – in as little as 10 days when they also have their preparer electronically file their return. It’s a safe and worry-free process, since funds are deposited directly into bank accounts, thereby eliminating the chance of lost, stolen or undeliverable checks. Employees can ask preparers to arrange this service for them, but will need to provide them with their bank institution’s routing and account numbers. Payments may also be divided and deposited in up to three different accounts, such as a checking, savings or retirement account.

■ **Pay what you owe.** If employees owe money to the IRS, they can submit their payments later—but before the April 15 due date—even when their returns are e-filed. This gives them the ability to “file now, pay later.” However, it is the responsibility of taxpayers—not preparers—to get any money due to the IRS before the deadline.

By following these suggestions, employees make the best use of the time and money spent with their tax professional—while enjoying a faster refund. 

## Work Opportunity Tax Credit (WOTC)—

### an under-utilized employer tax incentive to hire individuals with disabilities

**A**ccording to Acting Assistant Secretary Karen Czarnecki, of the U.S. Department of Labor’s Office of Disability Employment Policy (ODEP), “The WOTC is a winning opportunity for employers. Businesses can solve key workforce shortages and reduce hiring costs through using the WOTC for qualified new employees with disabilities.”

When an employer fills a vacant position with a qualified, new WOTC-certified employee, the employer can claim a federal income tax credit (the WOTC) for a portion of the new employee’s salary when the employer files its income tax return.

#### Employee Eligibility and Certification

Employees eligible for certification include workers with disabilities using vocational rehabilitation services, persons receiving Supplemental Security Income (SSI) benefits within 60 days of hire, and disabled veterans.


For hires of vocational rehabilitation customers and SSI recipients, the tax credit applies to the first \$6,000 in wages paid to the employee for the first year of employment, with a maximum tax credit of \$2,400 per new hire. For a hire of a disabled veteran, those figures are doubled. Partial tax credits are available.

To receive a certification for an employee that will allow an employer to claim the tax credit, the employer or employer’s representative must:

■ Submit IRS Form 8850 (*Pre-Screening Notice and Certification Request for the Work Opportunity Credit*), which the new hire completes by the date the job is offered and which the employer must furnish to the state workforce agency within 28 days after the new hire starts work; and either

■ Submit the Department of Labor’s Employment and Training Administration (ETA) Form 9061 (*Individual Characteristics Form*); or

■ Submit the bottom portion of the ETA Form 9062 instead of Form 9061, if the new hire has been conditionally certified.

For further assistance, employers can contact their state workforce agency WOTC coordinator who can explain the filing procedures and process employers’ certification requests (IRS Form 8850 and ETA Forms 9061 or 9062.) 

#### Related Links:

■ U.S. Department of Labor’s Office of Disability Employment Policy (ODEP) at <http://www.dol.gov/odep>

■ The U.S. Department of Labor’s Employment and Training Administration (ETA) state coordinators list at [http://www.doleta.gov/business/incentives/opptax/Directory\\_of\\_State\\_05\\_31.pdf](http://www.doleta.gov/business/incentives/opptax/Directory_of_State_05_31.pdf)

■ Tax benefits for businesses accommodating the persons with disabilities at <http://www.irs.gov/businesses/small/article/0%2C%2Cid=175291%2C00.html>



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## SSA Free Service Offers Online Filing Tips for Forms W-2C/W-3C

You can file Forms W-2c and W-3c electronically by visiting Social Security's Employer Reporting Instructions and Information Web site at <http://www.socialsecurity.gov/employer>, then selecting "Electronically File Your W-2s," and logging into "Business Services Online" (BSO).

The BSO "Create Forms W-2c Online" option allows you to create "fill-in" versions of Form W-2c and Form W-3c for filing with SSA. You can also print copies of the forms for filing with state or local governments, for distributing to your employees, or maintaining your own records. This is a free service.

### Tips

- You must file a Form W-2c, *Statement of Corrected Income and Tax Amounts*, to make corrections to a previously submitted Form W-2. You will need to use a separate form for each year needing a correction.
- You must also file a Form W-3c even if you are only filing a Form W-2c to correct an employee's name or Social Security number.
- If you use your own software to prepare and submit paper Forms W-2c, follow the instructions in SSA's Information for Software Developers (<http://www.socialsecurity.gov/employer/software.htm>).
- File Forms W-2c and W-3c as soon as possible after you discover an error. Also provide a Form W-2c to the employee as soon as possible.
- If you expect to file 250 or more W-2cs during a calendar year, you are now required to file them electronically. Submitters must follow the formatting specifications in the *Specifications for Filing Forms W-2c Electronically (EFW2C)—Correction of Annual Federal W-2 Information*. You can download these instructions from <http://www.socialsecurity.gov/employer/07efw2c.pdf>.
- If any item shows a dollar change and one of the amounts is zero, enter "-0-." Do not leave the box blank.

■ Make sure the Employer Identification Number (EIN) reported on Forms W-2c and W-3c, and if applicable the Form 941c (*Supporting Statement to Correction Information*), is the same number issued by IRS and is used on all of the forms. If the EIN was incorrectly reported, please file a W-3c to correct it.

■ Corrections to amounts reported in a prior tax year should be shown on a Form 941c (<http://www.irs.gov/pub/irs-pdf/f941c.pdf>) for the period when the error was discovered. Remember to file the Form 941c with your next Form 941 (*Employer's Quarterly Tax Return*) as it cannot be filed alone.

Special rules apply to Medicare Qualified Government Employment employers. See IRS's Instructions for Forms W-2c and W-3c at <http://www.irs.gov/pub/irs-pdf/iw2cw3c.pdf> for details.

Visit <http://www.socialsecurity.gov/employer/whereto.htm> for the Forms W-2c/W-3c mailing addresses.

Answers for many of your W-2 reporting questions can be found at <http://employer-ssa.custhelp.com>. If

you have additional questions, visit us online at <http://www.socialsecurity.gov/employer>, call us at 800-772-6270 (TTY 800-325-0778), or send us an email to: [employerinfo@socialsecurity.gov](mailto:employerinfo@socialsecurity.gov). **SSA**

### SSA Customer Service Numbers Call us toll free:

**Employer Reporting Assistance**  
**Monday – Friday**  
**7 a.m. to 7 p.m. Eastern Time**  
**800-772-6270**  
**email: [ssa.comments@ssa.gov](mailto:ssa.comments@ssa.gov)**

**BSO Technical Assistance**  
**Monday – Friday**  
**8:30 a.m. to 4:00 p.m. Eastern Time**  
**888-772-2970**  
**email: [bsa.support@ssa.gov](mailto:bsa.support@ssa.gov)**

**General Information  
(Social Security Information)**  
**Monday – Friday**  
**7 a.m. to 7 p.m. (all time zones)**  
**800-772-1213**

**For TDD/TTY call 800-325-0778**



**IRS e-file**

**e-file makes doing your taxes faster and easier.**

- Get a faster refund.
- e-file with confidence.
- Reduce chance of errors.
- Save paper.

For more information, visit [IRS.gov/efile](http://IRS.gov/efile) for details on affordable options.

And, if your income is \$54,000 or less you're eligible for Free File, the no-cost way to prepare and file your taxes.

SSA/IRS

## Reporter

**SSA/IRS Reporter** is published quarterly, **Spring (March), Summer (June), Fall (Sept.), and Winter (Dec.)** by the IRS Small Business/Self-Employed Communications Office.

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[SSA.IRS.REPORTER@irs.gov](mailto:SSA.IRS.REPORTER@irs.gov)

Fax: 410-962-2572

### CHANGE OF ADDRESS? OUT OF BUSINESS?

Notify the IRS. Submit Change of Address Form 8822 available at <http://www.irs.gov/pub/irs-pdf/f8822.pdf> to the IRS center to which you sent your business returns. Please include your Employer Identification Number (EIN).

Cincinnati IRS Center  
Cincinnati, OH 45999

Ogden IRS Center  
MS:6273

Ogden, UT 84207

Attn: BMF Entity Control Unit

Outside US:

Philadelphia IRS Center  
Philadelphia, PA 19255

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### IRS and SSA "Help" Phone Numbers, Web Addresses, and Additional Resources Now on IRS.gov

IRS and SSA "Help" telephone numbers, Web addresses, and additional resources are now posted on IRS.gov at <http://www.irs.gov/businesses/small/article/0%2C%2Cid=109886%2C00.html>.

## Failure to Meet IRS Payroll Recordkeeping Requirements Can Mean Big Penalties



After finishing your year-end payroll processes, it's a good time to think about cleaning up your files. Which records can you destroy, and which must you keep?

The Internal Revenue Code requires all employers that withhold and pay federal income, social security, and Medicare taxes to maintain certain records for each employee. Failing to meet these recordkeeping requirements can mean big penalties, not to mention large settlement awards, should you be unable to provide the required information when requested by IRS or in an employment-related lawsuit.

### Income, Social Security, and Medicare Taxes

These are the records that employers must keep for at least four years after the due date of the employee's personal income tax return (generally, April 15) for the year in which the payment was made:

- The Employer Identification Number (EIN)
- Employee name, address, occupation, and social security number
- Total amount and date of each payment of compensation and any amount withheld for taxes or otherwise. This should include reported tips and the fair market value of non-cash payments
- Amount of compensation subject to withholding for federal income, social security, and Medicare taxes, and the amount withheld for each tax

- Pay period covered by each compensation payment
- The reason(s) why the total compensation and the taxable amount for each tax are different, if that is the case
- Employee's Form W-4, *Employee's Withholding Allowance Certificate*
- Beginning and ending dates of the employee's employment
- Statements provided by the employee reporting tips received
- Information regarding wage continuation payments made to the employee by an employer or third party under an accident or health plan, including the beginning and ending dates of the period of absence from work and the amount and weekly rate of each payment (including payments made by third parties), as well as copies of the employee's Form W-4S, *Request for Federal Income Tax Withholding From Sick Pay*
- Fringe benefits provided to the employee and any required substantiation
- Requests from an employee to use the cumulative method of wage withholding
- Adjustments or settlements of taxes
- Copies of returns filed (on paper or by magnetic media), including forms 941, 943, 944, 945, W-3, Copy A of Form W-2, and any Forms W-2 sent to employees but returned as undeliverable
- Amounts and dates of tax deposits

### Unemployment Tax

Employers subject to the Federal Unemployment Tax Act (FUTA) must also keep records to substantiate the following for at least four years after the due date of Form 940 or the date the required FUTA tax was paid, whichever is later:

- The total amount of employee compensation paid during the calendar year
- The amount of compensation subject to FUTA tax
- State unemployment contributions made, with separate totals for amounts paid by the employer and amounts withheld from employees' wages (currently, Alaska, New Jersey, and Pennsylvania require employee contributions)
- All information shown on Form 940
- The reason why total compensation and the taxable amounts are different, if that is the case

### Department of Labor, State Requirements

There are also record retention requirements set by the Department of Labor (DOL), as well as wage-hour and unemployment insurance agencies on the state level. Read the DOL's rules at [http://www.dol.gov/dol/topic/wages/wages\\_recordkeeping.htm](http://www.dol.gov/dol/topic/wages/wages_recordkeeping.htm). Links to all state agencies are available at <http://www.americanpayroll.org/webink/statelocal>. **DOL**

*Editor's Note: The American Payroll Association's continuing partnership with the IRS and SSA allows it to prepare its publications and classes, such as its Payroll Tax Forum, with the most accurate and up-to-date information to educate employers. More information about the APA is available at <http://www.americanpayroll.org>.*

## TEST YOUR KNOWLEDGE

### Invalid W-4s

**Situation:** In reviewing a worker's Form W-4, *Employee's Withholding Allowance Certificate*, the payroll coordinator for Grey Cedar Co. noticed that while the entries appeared to follow the Form W-4 instructions, the declaration verifying its preparation under penalties of perjury (the "jurat") was crossed out.

**Question:** Can the Grey Cedar Co. payroll coordinator process the altered, but otherwise complete, Form W-4?

**Answer:** Form W-4 (<http://www.irs.gov/pub/irs-pdf/fw4.pdf>) is completed by an employee so that the employer can compute the correct amount of federal income tax to withhold from pay. The Form W-4 must be prepared and given to the employer before an employee begins employment and can be updated as needed or required. As described below, the certificate is invalid due to the jurat alteration and should not be used to determine the employee's federal income tax withholding.

**Invalid Certificates:** A Form W-4 certificate is invalid if it contains an alteration or unauthorized addition. An alteration includes deleting or changing the jurat language or any other material defacing of the certificate. An unauthorized addition is any writing on the certificate other than the entries requested (e.g. name, address, number of allowances, etc.).

Additionally, a Form W-4 will be invalid where the employee clearly indicates it to be false (either by oral or written statements) on or before the date it is submitted to the employer.

**Employer Follow-Up:** When an invalid "W-4" (or an employee-developed substitute) is received, do not use it to figure federal income tax withholding. The employee should be asked for a new form. If not provided, the employer should: (1) continue relying on the last valid W-4 certificate submitted by this employee; or (2) if there is no valid W-4 on file, withhold taxes as if the employee was "Single" with no personal withholding allowances.

**Other Information:** Section 9 of Publication 15, (Circular E), *Employer's Tax Guide* (<http://www.irs.gov/pub/irs-pdf/p15.pdf>) provides an overview of related topics, including: the Spanish Form W-4; nonresident alien employees; the

online *Withholding Calculator*; and "lock-in letters" which are issued when employees have serious underwithholding problems. This section also discusses employees claiming exemption from withholding and covers what substitute forms/electronic W-4 systems are permissible for employers, as well as withholding for social security/Medicare taxes and the employer's obligation to pay a matching amount of these taxes. **IRS**

### Related Links:

- Withholding Compliance Questions & Answers at <http://www.irs.gov/individuals/article/0%2C%2Cid=139412%2C00.html>
- Tax Topic 753—Form W-4—*Employee's Withholding Allowance Certificate* at <http://www.irs.gov/taxtopics/tc753.html>

## News and Announcements

### New Interactive Web Tool Helps Employers Comply with Retirement Laws

The U.S. Department of Labor has a new interactive Web tool, elaws ERISA Fiduciary Advisor at [www.dol.gov/elaws/ERISAFiduciary.htm](http://www.dol.gov/elaws/ERISAFiduciary.htm), to help employers comply with federal employee benefit laws. **DOL**

#### Related Links:

- DOL news release at [www.dol.gov/ebsa/newsroom/pr1009a07.html](http://www.dol.gov/ebsa/newsroom/pr1009a07.html).
- Employment Laws Assistance for Workers and Small Businesses at <http://www.dol.gov/elaws>
- Small Business Retirement Savings Advisor at <http://www.dol.gov/elaws/pwbaplan.htm>.

### Business Mileage Rates Increase in 2008

Beginning Jan. 1, the 2008 optional standard mileage rate for business use of a car (including vans, pickups or panel trucks) is 50.5 cents per mile. **IRS**

#### Related Links:

- IR-2007-192 IRS Announces 2008 Standard Mileage Rates; Rate for Business Miles Set at 50.5 Cents per Mile at <http://www.irs.gov/newsroom/article/0%2C%2Cid=176030%2C00.html>
- Highlights of 2007 Tax Changes: Law Raises AMT Exemption, Filers of Five Forms Must Wait Until Feb. 11 at <http://www.irs.gov/newsroom/article/0%2C%2Cid=177049%2C00.html>

### Tax Gap Update

The entire series of IRS Fact Sheets on tips to help business owners better understand their tax filing responsibilities is available at the IRS's Tax Gap Web site at <http://www.irs.gov/newsroom/article/0%2C%2Cid=158619%2C00.html>. **IRS**

### Business.gov Unveils New State and Local Features

Business.gov, the official business link to the U.S. government (at <http://www.business.gov>) has expanded to include federal, state and local regulatory information. The additional content and inclusion of an advanced search feature make it easier for small business owners to find essential information needed to run their operations, including forms, licenses, permits and regulatory information from federal, state and local governments.

The expansion and update includes the following enhancements:

- State & Local Content – Access to over 9,000 state, territory, county, and city government Web sites providing information on starting and managing a business while complying with regulations from all levels of government.

- Advanced Search Feature—Operates as a “mashup”—a unique service created by combining content from separate web applications, including Google-based search applications and maps, along with publicly available regulatory information culled from federal, state and local government websites. Unlike other search engines, the state and local search has built in logic to deliver results directly aligned with doing business in a particular geographic area, saving business owners' time by getting to the right information more quickly.

- Small Business Guides—Expanded to help business owners understand what regulations and programs apply to them, how to comply, and how to stay in compliance while growing and managing their operations. **SBA**

### Business Services Online PIN reminder

If you haven't updated your password within the last 365 days, now is a good time to change it. Changing your password will ensure that your User ID remains active and is not deactivated with Social Security's annual review. For more information about Business Services Online, visit <http://www.socialsecurity.gov/employer>. **SSA**

### Business Services Online (BSO) Fax Requests

Social Security sometimes asks an individual to fax additional information during the BSO registration process. If you are registering to use the Social Security's BSO suite, it is not necessary to fax any information *unless* you are requested to do so by an online screen or during a phone call. **SSA**

### Stay in Compliance With APA's Payroll Tax Forum

Payroll is one of the most regulated aspects of any business. The cost of noncompliance is steep. By attending APA's *Payroll Tax Forum*, a one-day course offered in 30 cities nationwide, June 16-27, you can avoid penalties by learning about the latest payroll-related changes from Congress and federal agencies such as the IRS, DOL, SSA, and the Department of Homeland Security.

Topics include proposed rules on cafeteria plans, tax treatment of employer-provided cell phones, Homeland Security regulations on your duties following a no-match letter from SSA, the revised child support income withholding order, and regulations on using payroll cards.

In addition, the class includes explanation of the taxation and reporting of some of the most common benefits; review of the annually adjusted wage bases and benefit limits; and discussion of revisions to IRS forms and publications.

For more information, visit the APA Web site at <http://www.americanpayroll.org/taxforum.html>. **APA**