

**Social Security
Administration**

**Internal
Revenue Service**

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Reporter

Spring 2011

A Newsletter for Employers

Get Credit for Providing Health Insurance Coverage to Employees

Small employers who contribute to their employees' health insurance coverage may qualify for a special refundable tax credit this year. The credit is generally available to small employers who contribute an amount equivalent to at least half the cost of single coverage premiums. The credit can be claimed for 2010 through 2013 and for any two years after that at an increased maximum credit amount. The maximum credit for tax year 2010 is 35 percent of premiums paid by for-profit employers and 25 percent of premiums paid by tax-exempt employers.

The maximum credit goes to smaller employers — those with 10 or fewer full-time equivalent (FTE) employees — paying annual average wages of \$25,000 or less. The credit phases out for employers that have 25 or more FTEs or that

pay annual average wages of \$50,000 or more. Because the eligibility rules are based in part on the number of FTEs, employers that use part-time workers may qualify even if they employ more than 25 individuals.

To claim the credit, employers will use Form 8941 to figure the credit amount and then include the amount figured as part of the general business credit on the income tax return. Tax-exempt employers will also use Form 8941 to figure the credit amount, and then include the amount figured on Line 44f of Form 990-T. IRS Notices 2010-44 and 2010-82 provide more information on special rules for determining eligibility.

Use the search keywords "Affordable Care Act" to find all the information you need on IRS.gov — including tax forms, instructions, and answers to common questions. [IRS](#)

IRS Kicks Off 2011 Tax Season with Deadline Extended to April 18

The Internal Revenue Service opened the 2011 tax filing season by announcing that taxpayers have until April 18 to file their tax returns. The IRS reminded taxpayers impacted by recent tax law changes that using e-file is the best way to ensure accurate tax returns and get faster refunds.

Taxpayers will have until Monday, April 18 to file their 2010 tax returns and pay any tax due because Emancipation Day, a holiday observed in the District of Columbia, falls this year on Friday, April 15. By law, District of Columbia holidays impact tax deadlines in the same way that federal holidays do; therefore, all taxpayers will have three extra days to file this year.

Taxpayers requesting an extension will have until Oct. 17 to file their 2010 tax returns.

The IRS expects to receive more than 140 million individual tax returns this year, with most of those being filed by the April 18 deadline.

The IRS also cautioned taxpayers with foreign accounts to properly report income from these accounts and file the appropriate forms on time to avoid stiff penalties.

"The IRS has made important strides at stopping tax avoidance using offshore accounts," said IRS Commissioner Doug Shulman. "We continue to focus on offshore tax compliance

IRS Kicks Off 2011 Tax Season

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and people with offshore accounts need to pay taxes on income from those accounts.”

The IRS also reminded tax professionals preparing returns for a fee that this is the first year that they must have a Preparer Tax Identification Number (PTIN). Tax return preparers should register immediately using the new PTIN sign-up system available through www.irs.gov/taxpros.

Who Must Wait to File

For most taxpayers, the 2011 tax filing season starts on schedule. However, tax law changes enacted by Congress and signed by President Obama last December mean some people need to wait until mid- to late February to file their tax returns in order to give the IRS time to reprogram its processing systems.

Some taxpayers — including those who itemize deductions on Form 1040 Schedule A — will need to wait to file. This includes taxpayers impacted by any of three tax provisions that expired at the end of 2009 and were renewed by the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act Of 2010 enacted Dec. 17. Those who need to wait to file include:

- **Taxpayers Claiming Itemized Deductions on Schedule A.** Itemized deductions include mortgage interest, charitable deductions, medical and dental expenses as well as state and local taxes. In addition, itemized deductions include the state and local general sales tax deduction that was also extended and which primarily benefits people living in areas without state and local income taxes. Because of late Congressional action to enact tax law changes, anyone who itemizes and files a Schedule A will need to wait to file until mid- to late February.

- **Taxpayers Claiming the Higher Education Tuition and Fees Deduction.** This deduction for parents and students — covering up to \$4,000 of tuition and fees paid to a post-secondary institution — is claimed on Form 8917. However, the IRS emphasizes that there will be no delays for millions of parents and students who claim other education credits, including the American Opportunity Tax Credit extended last month and the Lifetime Learning Credit.

- **Taxpayers Claiming the Educator Expense Deduction.** This deduction is for kindergarten

through grade 12 educators with out-of-pocket classroom expenses of up to \$250. The educator expense deduction is claimed on Form 1040, Line 23 and Form 1040A, Line 16.

In addition to extending those tax deductions for 2010, the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act also extended those deductions for 2011 and a number of other tax deductions and credits for 2011 and 2012 such as the American Opportunity Tax Credit and the modified Child Tax Credit, which help families pay for college and other child-related expenses. The Act also provides various job creation and investment incentives including 100 percent expensing and a two-percent payroll tax reduction for 2011. Those changes have no effect on the 2011 filing season.

NOTE: On Feb. 14, the IRS planned to start processing both paper and e-filed returns claiming itemized deductions on Schedule A, the higher education tuition and fees deduction on Form 8917 and the educator expenses deduction. Based on filings last year, about nine million tax returns claimed any of these deductions on returns received by the IRS before Feb. 14.

People using e-file for these delayed forms were able to get a head start because many major software providers announced that they would accept the impacted returns immediately. The software providers held on to the returns and then electronically submitted them after the IRS systems opened on Feb. 14 for the delayed forms.

Taxpayers using commercial software could check with their providers for specific instructions and those taxpayers using a paid tax preparer could check with their preparers for guidance.

Most other returns, including those claiming the Earned Income Tax Credit (EITC), education tax credits, child tax credit and other popular tax breaks were filed as normal.

Many Ways to Get Assistance

The IRS is also continuing to focus on taxpayer service. Taxpayers with questions should check the IRS website at www.irs.gov, call our toll-free number or visit a taxpayer assistance center.

This is also the first filing season that tax packages will not be mailed to individuals or businesses. There are still many options for taxpayers to get paper forms and instructions

if they need them. In recent years, fewer and fewer taxpayers received these mailings. Last year, only 8 percent of individuals who filed tax returns received tax packages in the mail. Taxpayers can still get any forms and instructions they need online at www.irs.gov, or they can visit local IRS offices or participating libraries and post offices.


In addition, individuals making \$49,000 or less can use the Volunteer Income Tax Assistance program for free tax preparation and, in many cases, free electronic filing. Individuals age 60 and older can take advantage of free tax counseling and basic income tax preparation through Tax Counseling for the Elderly.

IRS Free File provides options for free brand-name tax software or online fillable forms plus free electronic filing. Everyone can use Free File to prepare a federal tax return. Taxpayers who make \$58,000 or less can choose from approximately 20 commercial software providers. There's no income limit for Free File Fillable Forms, the electronic version of IRS paper forms, which also includes free e-filing.

Check for a Refund

Once taxpayers file their federal return, they can track the status of their refunds by using the “Where’s My Refund?” tool, located on the front page of www.irs.gov. Taxpayers can generally get information about their refunds 72 hours after the IRS acknowledges receipt of their e-filed returns, or three to four weeks after mailing a paper return.

Taxpayers need to provide the following information from their tax returns: (1) Social Security Number or Individual Taxpayer Identification Number, (2) filing status, and (3) the exact whole dollar amount of your anticipated refund. If the U.S. Postal Service returns the taxpayer’s refund to the IRS, the individual may be able to use “Where’s My Refund?” to change the address the IRS has on file, online.

Also, taxpayers may complete a Form 8822, *Change of Address*, and send it to the address shown on the form. They may download Form 8822 from www.irs.gov or order it by calling 800-TAX-FORM. Generally, taxpayers can file an online claim for a replacement check if more than 28 days have passed since the IRS mailed their refund. 

SSA NEWS

W-2C Online

W-2C Online allows you to make corrections to your wage reports over the Internet even if you file your wage reports using methods other than electronic filing. It's just as friendly as W-2 Online and our other electronic services. If you still have any questions about using Social Security's online services for employers, re-visit our website at www.socialsecurity.gov/employer.

Do You Know Where to Go for Help?

Are you looking for help? There is a place on Social Security's website for employers (www.socialsecurity.gov/employer) where you can search for:

- Electronically filing Forms W-2;
- Filing Forms W-2C;
- Business Services Online;
- Wage Reporting Software; and
- Specifications for Filing Forms W-2/W-2C (EFW2/EFW2C), and more.

Improving Wage Reporting

We continue to work on improving future wage reporting publications and the Employer W-2 Instructions and Information website. Your feedback and input are important to our improved efforts. If you would like to share comments about your wage reporting experiences with us, email them to us and include the words "Improving Employer Information" in the subject line. Simply email your comments to: employer@ssa.gov.

Learn More Online

Employer W-2 Filing Instructions and Information, www.socialsecurity.gov/employer

Business Services Online, www.ssa.gov/bsowelcome.htm

User Handbook for Tax Year 2010, www.ssa.gov/employer/bsobnew.htm

Do You Have Questions About Social Security's Policies and Procedures for Benefits?

We also remind you to visit the SocialSecurity.gov website and search for Have a Question? Find An Answer. This website offers answers to many of your questions. However, we are unable to answer questions about your personal benefits. Give us a try and visit <http://ssa-custhelp.ssa.gov>.

Social Security Unveils a Newly Redesigned Web Site

Social Security unveiled a newly redesigned home page to help visitors find the information and services they seek quickly and easily. This service channel links users directly to the most popular pages on Social Security's web site — the services visitors are most likely to want to use. Employers may select the Business Services tab to access the wealth of resources and the Business Services Online (BSO) application.

Make it Easy to Retire

Social Security would like to remind you "It's so easy!" to retire online. You can apply from the comfort of your home or office and there is no need to drive to your local Social Security office or wait for an appointment with a Social Security representative. You can complete the application in as little as 15 minutes, and in most cases, after you click the "Sign Now" button and submit the application, that's it.

Reminders about the Social Security Statement

Tell your employees and clients about the statement Social Security automatically sends to workers age 25 or older. The statement provides a year-by-year display of earnings reported to the individual's Social Security record. If employees notice any errors, they should contact Social Security immediately since it is much easier to get proof of wages the closer to the tax year that the error occurred. Employees also can request a copy of their Social Security Statement online at any time. The Statement is mailed within 2 - 4 weeks. An employee automatically receives a Statement about 3 months before his or her birthday. If you request a statement, online or in an office, it will stop the next scheduled mailing. This means the person will not receive another automatic statement until the next following year. SSA

Learn More Online

Social Security's website, www.socialsecurity.gov

Business Services, www.socialsecurity.gov/pgm/business.htm

How To Apply Online For Retirement Benefits,

www.socialsecurity.gov/pubs/10523.html

Retire Online, <https://secure.ssa.gov/apps6z/iClaim/rib>

Revised ADA Rules for Businesses

On September 15, 2010, the Department of Justice (DOJ) issued new regulations under Title III of the Americans with Disabilities Act (ADA). Title III applies to all businesses that offer goods and services to the public.

The new regulations clarify and refine many of the issues that were addressed in the 1991 regulations, including the rules for service animals, mobility devices, effective communication, and examinations and courses. They also contain new requirements for ticket sales and hotel reservations policies, neither of which was addressed in 1991. The new rules go into effect on March 15, 2011, with the exception

of the hotel reservation provisions, which go into effect on March 15, 2012.

The regulations also adopt new ADA Standards for Accessible Design (2010 Standards) to replace the 1991 Standards. And, for the first time, accessibility standards have been established for: amusement rides; exercise machines and equipment; fishing piers and platforms; golf facilities; miniature golf facilities; play areas; recreational boating facilities; saunas and steam rooms; shooting facilities with firing positions; swimming pools, wading pools, and spas; routes to playing fields, courts, bowling lanes, and

seating areas for sports teams or players; and residential facilities and dwelling units that are covered by the ADA. The 2010 Standards will go into effect on March 15, 2012.

For more information about DOJ's new ADA regulations, please call the ADA Information Line at 800-514-0301 (voice) or 800-514-0383 (TTY). ADA Specialists are available to answer questions and explain the regulations Monday through Friday from 9:30 a.m. until 5:30 p.m. except on Thursday when the hours are 12:30 p.m. until 5:30 p.m. (Eastern Time). The regulations and publications explaining them can also be viewed at www.ada.gov. DOJ

Tax Changes for Small Businesses

In 2010, new laws, such as the Affordable Care Act and the Small Business Jobs Act of 2010, created or expanded deductions and credits that small businesses and self-employed individuals should consider when completing their tax returns and making business decisions in 2011.

Health Insurance Deduction Reduces Self-Employment Tax

With the enactment of the Small Business Jobs Act of 2010, self-employed taxpayers who pay their own health insurance costs can now reduce their net earnings from self-employment by these costs. Previously, the self-employed health insurance deduction was allowed only for income tax purposes. For tax year 2010, self-employed taxpayers can also reduce their net earnings from self-employment subject to SE taxes on Schedule SE by the amount of self-employed health insurance deduction claimed on line 29 on Form 1040.

Taxpayers can claim the self-employed health insurance deduction if the insurance plan is established under their business and if any of the following are true:

- They were self-employed and had a net profit for the year,
- They used one of the optional methods to figure net earnings from self-employment on Schedule SE, or
- They received wages from an S corporation in which the taxpayer was a more-than-2-percent shareholder.

During tax year 2008, the most recent year for which data is available, the self-employed health insurance deduction was claimed on 3.6 million tax returns, reducing taxpayers' adjusted gross incomes by \$21 billion.

General Business Credit for Employers

The general business credits of eligible small businesses in 2010 are not subject to alternative minimum tax. The new law allows general business credits to offset both regular income tax and alternative minimum tax of eligible small businesses as described in Section 2012 of the Small Business Jobs Act. The provision is effective for any general business credits determined in the first taxable year beginning after December 31, 2009, and to any carryback of such credits. For a list of the general business credits, see Form 3800, www.irs.gov/pub/irs-pdf/f3800.pdf.

Small Businesses Can Benefit from Higher Expensing/Depreciation Limits

For tax years beginning in 2010 and 2011, small businesses can expense up to \$500,000 of the first \$2 million of certain business property placed in service during the year.

In general, businesses can choose to treat the cost of certain property as an expense and deduct it in the year the property is placed in service instead of depreciating it over several years. This property is frequently referred to as section 179 property, after the relevant section in the Internal Revenue Code.

Section 179 property is property that you acquire by purchase for use in the active conduct of your trade or business, including:

- Tangible personal property.
- Other tangible property (except buildings and their structural components) used as:
 - An integral part of manufacturing, production, or extraction or of furnishing transportation, communications, electricity, gas, water, or sewage disposal services;
 - A research facility used in connection with any of the activities in (1) above; or
 - A facility used in connection with any of the activities in (1) above for the bulk storage of fungible commodities.
- Single purpose agricultural (livestock) or horticultural structures.
- Storage facilities (except buildings and their structural components) used in connection with distributing petroleum or any primary product of petroleum.
- Off-the-shelf computer software.

Section 179 property generally does not include land, investment property (section 212 property), property used mainly outside the United States, property used mainly to furnish lodging and air conditioning or heating units.

The Small Business Jobs Act (SBJA) of 2010 increases the section 179 limitations on expensing of depreciable business assets for tax years beginning in 2010 and 2011 and expands temporarily the definition of section 179 property, for tax years beginning in 2010 and 2011, to include certain qualified real property a taxpayer elects to treat as section 179 property. Qualified real property means qualified leasehold improvement property, qualified restaurant property, and qualified retail improvement property.

The \$500,000 amount provided under the new law is reduced, but not below zero, if the cost of all section 179 property placed in service by the taxpayer during the tax year exceeds \$2 million.

For tax years beginning in 2012, the maximum amount is \$125,000; before enactment of the 2010 tax relief legislation, it was set at \$25,000.

Depreciation Limits on Business Vehicles

The total depreciation deduction (including the section 179 expense deduction and the 50 or 100 percent bonus depreciation) you can take for a passenger automobile (that is not a truck or a van) you use in your business and first placed in service in 2010 is increased to \$11,060. The maximum deduction you can take for a truck or van you use in your business and first placed in service in 2010 is increased to \$11,160. If you do not take any bonus depreciation for the passenger automobile, truck, or van you use in your business and first placed in service in 2010, the maximum deduction you can take for a passenger automobile is \$3,060 and for a truck or van is \$3,160.

50 or 100 Percent Bonus Depreciation

Generally, businesses can take a special depreciation allowance to recover part of the cost of qualified property placed in service during the tax year. The allowance applies only for the first year you place the property in service.

Businesses that acquired and placed qualified property into service after Sept. 8, 2010 can now claim a depreciation allowance of 100 percent of the cost of the property. The property must be placed in service before Jan. 1, 2012 (Jan. 14, 2013 in the case of certain longer-lived and transportation property). Businesses that acquired qualified property during 2010 on or before Sept. 8, 2010 can claim a depreciation allowance of 50 percent of the cost of the property. The property must be placed in service before Jan. 1, 2013 (Jan. 1, 2014 in the case of certain longer production period property and for certain aircraft.)

The allowance is an additional deduction you can take after any section 179 deduction and before you figure regular depreciation under MACRS for the year you place the property in service. The types of property that can be depreciated are described in IRS Publication 946, *How to Depreciate Property*, www.irs.gov/pub/irs-pdf/p946.pdf.

Small Businesses To Use EFTPS for Deposits Beginning in 2011

The paper coupon system for Federal Tax Deposits will no longer be maintained by the Treasury Department after Dec. 31, 2010. Most businesses must now make deposits and pay federal taxes through the Electronic Federal Tax Payment System (EFTPS).

Using EFTPS to make federal tax deposits provides substantial benefits to both taxpayers and the government. EFTPS users can make tax payments 24 hours a day, seven days a week from home or the office.

Deposits can be made online with a computer or by telephone. EFTPS also significantly reduces payment-related errors that could result in a penalty. The system helps taxpayers schedule dates to make payments even when they are out of town or on vacation when a payment is due. EFTPS business users can schedule payments up to 120 days in advance of the desired payment date.

Information on EFTPS, including how to enroll, can be found at www.irs.gov/efile/article/0%2C%2Cid=98005%2C00.html, or by calling EFTPS Customer Service at 800-555-4477.

Some businesses paying a minimal amount of tax may make their payments with the related tax return, instead of using EFTPS. More details regarding taxes required to be deposited using EFTPS, dollar thresholds and other specific requirements are described on page 2 of IRS Publication 15, (Circular E) *Employer's Tax Guide*, www.irs.gov/pub/irs-pdf/p15.pdf. **IRS**



Spring Cleaning of Your Payroll Records

After you finish your payroll year-end 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 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 payment of compensation.
- 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 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, 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. (If you can electronically reproduce the undeliverable W-2s, you may shred the originals.)
- 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. You can read the DOL's rules at www.dol.gov/dol/topic/wages/wagesrecordkeeping.htm. Links to all state agencies are available at www.americanpayroll.org/weblink/statelocal.

Editor's Note: The American Payroll Association's strong 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 www.americanpayroll.org. **APA**

National Taxpayer Advocate to Speak at Premier Payroll Education Event

Nina E. Olson, the U.S. National Taxpayer Advocate, will speak at the 29th annual Congress of the American Payroll and American Accounts Payable Associations. The Congress will be at the Salt Palace Convention Center in Salt Lake City, Utah, May 24-27, 2011.

Topics from her most recent Annual Report to Congress that she may address include:

- Complexity of tax code points to need for tax reform
- State domestic partnership laws leave unanswered federal tax question
- Combined Annual Wage Reporting Program imposes substantial burden on employers
- Congress should repeal 1099 reporting on purchases of goods (currently slated for tax-year 2012)
- Health care reform will create a "benefits administration" role within IRS
- Tax collection should be balanced with protecting financially struggling taxpayers

The APA/AAPA Congress offers over 170 educational workshops, including the latest compliance developments from the IRS, SSA, Office of Child Support Enforcement, Department of Labor, and Department of Homeland Security; the world's largest payroll, accounts payable, and finance Expo, with over 100 exhibitors; and countless networking and motivational opportunities among 2,000 attendees. It is open to all involved in payroll, accounts payable, human resources, benefits, and associated technology. More information about the Congress is available at www.americanpayroll.org/congress. **APA**

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 an American Payroll Association (APA) Payroll Tax Forum, a one-day course offered in 30 cities nationwide, June 13-24, 2011, 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 tax changes under the Tax Relief Act of 2010, new rules under the health care reform laws, the requirement of a Preparer Tax Identification Number for all tax return preparers, randomization of social security numbers starting in June 2011, proposed new substantiation requirements to exempt an employee from overtime pay, and payroll-related proposals from President Obama.

The class also 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. Most of the one-day classes also include a presentation by IRS and SSA. For more information, visit the APA Web site at www.americanpayroll.org/taxforum. **APA**

Follow the IRS on YouTube and Twitter

The IRS uses social media tools and platforms to share the latest information on tax changes, initiatives, products and services. These social media platforms include YouTube and Twitter. A listing is available on IRS.gov.

YouTube

The IRS has short and informative YouTube videos on tax related topics in English, American Sign Language (ASL) and a variety of foreign languages:

- IRS Videos — www.youtube.com/irsvideos
- ASL Videos — www.youtube.com/IRSVideosASL
- Multilingual Videos — www.youtube.com/IRSVideosMultilingua

Twitter

IRS tweets include various tax-related announcements, news for tax professionals and hiring initiatives:

@IRSnews — twitter.com/irsnews

IRS news and helpful information for the public, the press and practitioners

@IRStaxpros — twitter.com/irstaxpros

IRS news and guidance for tax professionals

@RecruitmentIRS — twitter.com/recruitmentirs

IRS Human Capital Office

@YourVoiceatIRS — twitter.com/yourvoiceatirs

Taxpayer Advocate Service

@IRSenEspañol — twitter.com/irsenespanol

Información, Comunicados de Prensa y Noticias en Español del IRS

News and information in Spanish from IRS

Audio Files for Podcasts

The IRS creates audio files for use as podcasts. Each short audio recording provides information on one tax related topic. The audio files and their transcripts can be found in the Multimedia Center on IRS.gov. These files are also available as podcasts on iTunes.

Widgets

Widgets are tools that can be placed on websites, blogs or social media networks to direct others to IRS.gov for information. The IRS has developed a variety of widgets that feature the latest tax initiatives and programs. These widgets can be found on Marketing Express, the marketing site that allows IRS partners and tax preparers to customize their IRS communications products. **IRS**

E-Verify and Form I-9 Free Training

The Department of Homeland Security offers a variety of free, live webinars about the Form I-9, Employment Eligibility Verification, and E-Verify.

The E-Verify Existing Users and Federal Contractors webinars have recently been updated. To register, go to <http://go.usa.gov/rIT>. Visit www.dhs.gov/e-verify for general information. **DHS**

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.

Comments may be sent to Laura Askew, Editor

Mail (NOT for change of address):

Internal Revenue Service
Small Business/Self-Employed Communications
C2-378, New Carrollton Federal Building
5000 Ellin Road
Lanham, MD 20706

e-mail (NOT for change of address):

SSA.IRS.REPORTER@irs.gov

Change of Address? Out of Business?

Notify the IRS. Submit Change of Address Form 8822 available at 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 www.irs.gov/businesses/small/article/0%2C%2Cid=109886%2C00.html.

SUBSCRIBE TO *e-News for Small Businesses* AND *e-News for Payroll Providers*

e-News for Small Businesses provides tax information for small business owners and self-employed individuals. It is distributed every other Wednesday.

e-News for Payroll Providers provides tax information specifically geared to the payroll industry and those who prepare federal payroll returns.

For small businesses in general or the payroll industry in particular, the newsletters will provide:

- Important upcoming tax dates for SB/SE customers
- What's new for small businesses on the IRS Web site
- Reminders and tips to assist small businesses/self-employed with tax compliance
- IRS news releases and special IRS announcements that pertain to SB/SE customers
- Tax-related information from other federal agencies

To start your free subscriptions, visit www.IRS.gov and type e-News for Small Businesses or e-News for Payroll Providers in the search area to access the sign-up pages.

