

Social Security Administration

Internal Revenue Service

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Reporter

Winter 2010

A Newsletter for Employers

IRS Begins Accepting Taxpayer Records in Electronic Format

Business owners and tax professionals have been advocating that the IRS begin accepting taxpayer records in electronic format instead of continuing to use traditional paper books and records for audits. Reports also showed that a majority of businesses use QuickBooks® accounting software. The IRS heard those wishes and is now able to accept electronic records using QuickBooks. IRS is also able to accept electronic records from Peachtree® accounting software.

Currently approximately 1,100 agents have completed the software training and are being encouraged to request and accept taxpayer files in electronic format. Providing records in electronic format has significant advantages:

- Eliminates need to print records stored electronically.
- Reduces number of items needed for submission.
- Increases efficiency of the IRS agent's analysis and testing of the books and records, resulting in faster audit resolution.

For security purposes electronic files should never be e-mailed. They should be provided on a CD, DVD, or flash/jump drive.

If your company is being audited and this option isn't mentioned, please ask the IRS representative about it! 

Disclaimer of Endorsement: Reference above to any specific commercial products, process, or service by trade name, or otherwise, does not constitute or imply its endorsement, recommendation, or favoring by the Internal Revenue Service.

Does Your Healthcare Program Need a Check-up?

The Affordable Care Act of 2010 makes some changes to healthcare programs offered by employers. If you participate in any of these programs, here's what you should know about using your 2010 funds and planning for 2011.

Beginning Jan. 1, 2011, over-the-counter (OTC) drugs, like nonprescription pain relievers, will be reimbursable through healthcare programs like flexible spending arrangements or health reimbursement arrangements only if the OTC drugs are prescribed. Also, OTC drugs will no longer be a qualified medical expense after Dec. 31, 2010, unless you have a prescription. This means that a distribution from a Health Savings Account or Archer Medical Saving Account for an OTC drug

will be tax-free only if it is prescribed.

This is effective for all OTC purchases made on or after Jan. 1, 2011— even if the funds were set aside in 2010. This change does not affect eligible OTC drug purchases made on or before Dec. 31, 2010.

In addition, the additional tax for distributions from Health Savings Accounts for non-qualified medical expenses increases from 10 to 20 percent and from 15 to 20 percent for Archer Medical Savings Accounts in 2011.

There are different types of healthcare programs that offer certain income tax advantages and offset the cost of healthcare. Tax-favored healthcare programs include:

Social Security Number Randomization

The Social Security Administration (SSA) is changing the way Social Security Numbers (SSNs) are issued. This change is referred to as “randomization.” The SSA is developing this new method to help protect the integrity of the SSN. SSN Randomization will also extend the longevity of the nine-digit SSN nationwide.

The SSA began assigning the nine-digit SSN in 1936 for the purpose of tracking workers’ earnings over the course of their lifetimes to pay benefits. Since its inception, the SSN has always been comprised of the three-digit area number, followed by the two-digit group number, and ending with the four-digit serial number. Since 1972, the SSA has issued Social Security cards centrally and the area number reflects the state, as determined by the ZIP code in the mailing address of the application.

There are currently 435 million numbers available for assignment. However, the current SSN assignment process limits the number of SSNs that are available for issuance to individuals by each state. Changing the assignment methodology will extend the longevity of the nine-digit SSN in all states. On July 3, 2007, the SSA published its intent to randomize the nine-digit SSN in the Federal Register Notice, *Protecting the Integrity*

of Social Security Numbers [Docket No. SSA 2007-0046].

SSN randomization will affect the SSN assignment process in the following ways:

- It will eliminate the geographical significance of the first three digits of the SSN, currently referred to as the area number, by no longer allocating the area numbers for assignment to individuals in specific states.
- It will eliminate the significance of the highest group number and, as a result, the High Group List will be frozen in time and can be used for validation of SSNs issued prior to the randomization implementation date.
- Previously unassigned area numbers will be introduced for assignment, excluding area numbers 000, 666 and 900-999.

These changes to the SSN may require systems and/or business process updates to accommodate SSN randomization.

Learn More Online

- Social Security Number Randomization FAQs at www.ssa.gov/employer/randomizationfaqs.html.
- Email questions to ssn.randomization@ssa.gov.

SSA

Small Business Jobs Act of 2010 Contains New Tax Provisions

In September, President Obama signed the Small Business Jobs Act of 2010, enacting into law numerous tax breaks.

The SBJA contains some tax provisions that take effect this year. Other tax provisions will be implemented during the next several years.

Several of the provisions are designed to encourage investment and provide access to capital for businesses. For example, the law allows for certain general business credits to be carried back five years and makes some no longer subject to alternative minimum tax. It also allows for taxpayers starting an active trade or business, to elect as a deduction, certain start-up expenditures.

Get more information about the Small Business Jobs Act tax provisions on IRS.gov, at www.irs.gov/businesses/small/article/0%2C%2Cid=230307%2C00.html. IRS

HIRE Legislation— Special Reporting on Form W-2 for 2010

Employers who hired a qualified employee under the HIRE Act must report the amount of social security wages and tips paid after March 18, 2010, for which the employer claimed the payroll tax exemption. Report the amount of wages and tips paid to the qualified employee for whom you claimed the payroll tax exemption on the Form W-2 in Box 12, using code CC. For more information on what constitutes a qualified employee, see the 2010 Instructions for Forms W-2 and W-3.

Learn More Online

- Instructions for Forms W-2 and W-3 (2010) www.irs.gov/instructions/iw2w3/index.html. SSA

Healthcare Program Checkup

continued from page 1

- Health Savings Accounts (HSAs)
- Archer Medical Savings Accounts (Archer MSAs)
- Health Flexible Spending Arrangements (FSAs), and

- Health Reimbursement Arrangements (HRAs)

Consider the changes when you set aside money for your 2011 healthcare account. More information is provided using the following resources:

- IRS Issues Guidance Explaining 2011 Changes to Flexible Spending Arrangements, at www.irs.gov/irs/article/0%2C%2Cid=227301%2C00.html.
- Health Plan Changes Flyer (Pub. 4884), at www.irs.gov/pub/newsroom/healthfsas-flyer.pdf.
- Over-the-Counter Medicines and Drugs Q&As, at www.irs.gov/newsroom/article/0%2C%2Cid=227308%2C00.html.
- Health Savings Accounts and Other Tax-Favored Health Plans (Pub. 969), at www.irs.gov/pub/irs-pdf/p969.pdf.
- Affordable Care Act, www.irs.gov/newsroom/article/0%2C%2Cid=220809%2C00.html. IRS

American Payroll Association's Reminders for a Successful Year-End



The end of the year is upon us! The American Payroll Association (APA) offers the following tried-and-true tips to help ease year-end processing. Many of the items below are from our most popular seminar, *Preparing for Year-End and 2011*, which can be viewed as a webinar. To receive year-end processing and compliance information without leaving your office, visit www.americanpayroll.org/product/50/125.

In December...

- Remind employees to review the marital status and number of withholding allowances claimed on Form W-4 and make changes as needed, i.e., for a marriage, divorce, or a change in number of dependents.
- Remind employees claiming exemption from withholding to submit a new W-4 in time for your processing of paychecks dated after February 15, 2011, if they want to continue claiming "exempt."
- Inform employees receiving the Advance Earned Income Credit that it has been eliminated for 2011 and beyond. However, the Earned Income Credit may still be claimed on the 2011 tax return, and eligible employees may want to adjust their W-4s accordingly.
- Collect benefit and payroll adjustment information and post to employees' payroll, including relocation, educational assistance, group-term life insurance, third-party sick pay, company cars, manual checks, and void checks.
- Order enough Forms W-2 for all the employees who have worked for you this year, as well as some excess to allow for any mistakes. Better yet, consider preparing, printing, and filing your W-2s online at www.socialsecurity.gov/bsa.
- Verify your employees' names and Social Security Numbers (SSNs) at www.ssa.gov/employer/ssnv.htm.

In December–January

- Obtain new forms, withholding tables, and publications. Review the new Social Security wage base, deferred compensation limits, mileage rates, and state unemployment wage bases.
- Notify employees of applicable changes and any actions they must take.

January 1

- Reset all year-to-date balances to zero.
- Reset all wage bases, rates, and limits according to your research.
- Discontinue payments of Advance Earned Income Credit.

January

- Reconcile W-2 totals against the four Forms 941 for 2010.

- Run a report to verify W-2 information before printing the forms. Make sure you have a SSN for each employee. Review employees with wages higher than the Social Security wage base (\$106,800 for 2010), benefits that must be reported in box 10 or 12, or statuses that must be checked in box 13.

- Buy postage for mailing Forms W-2.
- If your company offers any pre-tax deductions, prepare a notice for employees that explains the calculations of the numbers in boxes 1, 3, and 5.

By January 31

- Deliver or mail Forms W-2, *Wage and Tax Statement*, to all 2010 employees.
- File Form 941, *Employer's Quarterly Federal Tax Return*, Form 943, *Employer's Annual Federal Tax Return for Agricultural Employees*, or Form 944, *Employer's Annual Federal Tax Return*.
- File Form 940, *Employer's Annual Federal Unemployment (FUTA) Tax Return*.
- For each of Forms 940, 941, 943, and 944, if all taxes have been deposited when due, the deadline is extended until February 10.

February 16

- For any employee who claimed exemption from withholding last year, but has not submitted a 2011 W-4, begin withholding based on a marital status of "single" and zero withholding allowances or based on the last valid (non-exempt) W-4 you have on file for the employee.

By February 28

- File Forms W-2 (Copy A) with the Social Security Administration. If you file electronically, you have an extra month (until March 31) to file. **APA**

Editor's Note: *The American Payroll Association's strong partnership with the IRS and SSA allows it to prepare its classes and publications, such as *The Payroll Source*®, with the most accurate and up-to-date information to educate employers. More APA information is available at www.americanpayroll.org.*

Revised ADA Rules for Businesses

On September 15, 2010, the Department of Justice announced revisions to its regulations on the Americans with Disabilities Act (ADA) for government agencies and businesses. The ADA rules on the employment of people with disabilities are not affected by these new regulations.

The new ADA regulations spell out accessibility design standards, for the first time, for recreation facilities, including playgrounds, swimming pools, boating facilities, and golf courses, and for certain public facilities, including courts, jails, and detention centers. These accessibility standards are part of the revised ADA Standards for Accessible Design (2010 Standards), which have been updated to be more consistent with model building codes and industry standards. The rule amends the existing regulations to make them consistent with current policies and published guidance and to reflect the Department's experience since the regulation was first published in 1991. In addition, the regulations set out specific provisions for ticket sales and hotel reservations policies, which were not addressed in the 1991 regulations.

These rules go into effect on **March 15, 2011**. However, after **March 15, 2012**, use of the 2010 Standards will be required for new construction and alterations. Specific building elements that are already accessible because they are in compliance with the Department's earlier accessibility standards, the 1991 Standards, need not be changed.

The revised regulations and related documents can be viewed on the ADA Web site at www.ada.gov/regs2010/ADAREgs2010.htm or ordered from the ADA Information Line. ADA Specialists can be reached on 800-514-0301 (voice) or 800-514-0383 (TTY) to answer questions and explain the new regulations. Hours are Monday through Friday from 9:30 am – 5:30 pm except on Thursday when the hours are 12:30 pm – 5:30 pm (Eastern Time). Callers can use the automated system 24 hours a day to order publications by mail. **DOJ**

Register for Business Services Online Now

Don't like waiting in line at the cashier or a restaurant? Why wait for the busiest period of the year to register for Business Services Online? Register now and avoid the tax season rush — it's free and registration is easy. For more information, visit our Online Tutorial and Software Demo at www.ssa.gov/employer/fileBSO.htm. **SSA**

Learn More Online

- Business Services Online at www.ssa.gov/bsa/bsowelcome.htm.

E-Verify Information for Employers

Now is the ideal time to ensure that employers and employees understand the E-Verify and the federal employment eligibility verification processes. E-Verify is a fast, free, and easy to use internet-based service run by the Department of Homeland Security (DHS) and the Social Security Administration that allows employers to verify the eligibility of their newly hired employees to legally work in the United States.

All US employers are already required to complete and retain a Form I-9, *Employment Eligibility Verification*, for each person they hire in the United States. That includes citizens and non-citizens.

E-Verify takes the Form I-9 process one step further. It compares information provided on a Form I-9 against information in government records. In most cases, in just seconds E-Verify can tell the employer if an employee is eligible to work in the US. E-Verify isn't a database, but simply a secure way for employers to check a new employee's

employment eligibility information against existing records in the Social Security Administration, DHS and the State Department—depending upon which form of identification the employee presents, and the employee's citizenship or immigration status.

To use E-Verify, an employer must first enroll online at www.dhs.gov/E-Verify. Employers complete a basic registration application, then must take a tutorial and pass a test before being granted access to use the system. Once enrolled, there are also rules that must be followed. For example, E-Verify cannot be used by employers in a discriminatory way, such as only checking some employees but not others. Employers may not use E-Verify to prescreen job applicants. Also, employers may not take any adverse action against an employee, including firing or delaying the employee's start date, who is in the process of resolving an initial mismatch of information.

DHS conducts free, live webinars about E-Verify that you can attend without ever leaving the office. The 90-minute webinars include a demonstration of E-Verify and an opportunity to ask questions.

By the end of the webinar, employers have a good understanding of E-Verify. DHS also offers Form I-9 webinars, and webinars for existing E-Verify users. To register, go to www.dhs.gov/E-Verify.

E-Verify is currently used by more than 230,000 employers at more than 790,000 worksites. E-Verify is growing rapidly, with more than 1,000 new businesses enrolling each week. For most employers, using E-Verify is voluntary and limited to verifying new employees only. Since September 2009, E-Verify is mandatory for many federal contractors.

The E-Verify web interface that employers use recently underwent a major redesign making the system even easier to use. For more information, visit www.dhs.gov/E-Verify. **DHS**

IRS Shows Small Businesses How to Deal with Audits

Did you receive a notice from the IRS that your business is being audited? First, you should reply as directed. Second, if you've never been audited, do some homework — it's easy!

The Internal Revenue Service has launched a new online video series called *Your Guide to an IRS Audit* at www.irsvideos.gov/audit. It follows three hypothetical small business taxpayers step-by-step through an audit—a small computer repair business, an auto repair shop, and a local flower shop owner.

You can use this educational tool to become more familiar and knowledgeable about the audit process, simply by watching. Be more comfortable about what to expect as it shows how best to prepare for an audit, demonstrates process steps, and outlines responsibilities you and the auditor have during the audit.

The series has ten stand-alone lessons viewers can select and watch in any sequence. A bookmark feature makes it possible to leave and return to a specific point within the lesson.

Be sure to check out the IRS Audit Web page which includes answers to many frequently asked questions. The FAQs can be accessed at <http://contentmgmt01.irs.gov:443/businesses/small/article/0%2C%2Cid=219636%2C00.html>. More information on the videos is available at the IRS Video Portal at www.tax.gov/SmallBusinessTaxpayer/audits.

Separately, the IRS also announced that its *2011 Tax Calendar for Small Businesses and Self-Employed* (Pub. 1518, Catalog Number 12350Z) is available. The calendar is filled with information on general business taxes, IRS and Social Security Administration customer assistance, electronic filing and paying options, retirement plans, business publications and forms, and common tax filing dates.

Each page highlights different tax issues and tips that may be relevant to small business owners with room on each month to add notes, state tax dates, or business appointments. Copies can be ordered on IRS.gov or from the IRS by calling 800-829-3676. **IRS**

Department of Justice Seeks Comments on New ADA Topics

On July 26, the Department of Justice published four advance notices of proposed rulemaking seeking public feedback on the following topics:

- **Developing Americans with Disabilities Act regulations to address accessible Web sites;**
- **Movie theater captioning and video descriptions;**
- **Accessible equipment and furniture; and**
- **Next generation 911 (when 911 centers acquire new equipment to receive voice, text, and video calls over the Internet).**

The notices describe these four topics in detail and request feedback and comments on cost, technical, and other issues that DOJ would consider when deciding whether to draft regulations on these topics. The public is encouraged to submit their comments to DOJ in writing or electronically at www.ada.gov/anprm2010.htm by January 26, 2011. **DOJ**

Proposed Regulations Expand the Use of Electronic Payment System and Discontinue Paper Coupons Next Year

Consistent with a Financial Management Service initiative announced in April of this year, the IRS issued proposed regulations August 19, 2010, to significantly increase the number of electronic transactions between taxpayers and the federal government.

The proposed regulations (REG 153340-09) would eliminate the rules for making federal tax deposits by paper coupon because the paper coupon system will no longer be maintained by the Treasury Department after Dec. 31, 2010. The proposed regulations generally maintain existing rules for depositing 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 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.eftps.gov 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 requirements are in the proposed regulations.

Additional References

■ **Pub. 966** – *The Secure Way to Pay Your Federal Taxes for Businesses and Individuals*

■ **Pub. 4132** – explains the process of enrolling and paying via the Internet.

■ **Pub. 4169** – *Tax Professional Guide to Electronic Federal Tax Payment System*

■ **Pub. 4275** – *Express Enrollment for New Businesses*

■ **Pub. 4320** – *EFTPS Toolkit* that contains PDFs and descriptions of EFTPS educational materials and their intended target audience; used by tax professionals and financial institutions to educate their clients on the benefits of EFTPS.

■ **Electronic Payment Options Home Page** at www.irs.gov/efile/article/0%2C%2Cid=97400%2C00.html. 

IRS Releases Draft W-2 Form for 2011—Announces Relief for Employers

In October, IRS issued a draft Form W-2 for 2011, which employers use to report wages and employee tax withholding. The IRS also announced that it will defer the new requirement for employers to report the cost of coverage under an employer-sponsored group health plan, making that reporting by employers optional in 2011.

The draft Form W-2 includes the codes that employers may use to report the cost of coverage under an employer-sponsored group health plan. The Treasury Department and the IRS have determined that this relief is necessary to provide employers the time they need to make changes to their payroll systems or procedures in preparation for compliance with the new reporting requirement. The IRS will be publishing guidance on the new requirement later this year.

Although reporting the cost of coverage will be optional in 2011, the IRS continues to stress that the amounts reportable are not taxable. Included in the Affordable Care Act passed by Congress in March, the new reporting requirement is intended to be informational only and to provide employees with greater transparency into overall health care costs. 

Additional References

■ **Draft Form W-2** at www.irs.gov/pub/irs-utl/draft_w-2.pdf.

■ **Interim Relief with Respect to Form W-2** at www.irs.gov/pub/irs-drop/n-2010-69.pdf.

■ **Affordable Care Act** at www.irs.gov/newsroom/article/0%2C%2Cid=220809%2C00.html.

Highlights from Health and Human Services

■ Arizona Increases Support Payment Fee

Effective July 1, 2010, the Arizona Support Payment Clearinghouse, Division of Child Support Enforcement, has increased the fee charged to non-custodial parents (NCPs) for processing their child support payments, from \$2.25/month to \$5.00/month. The fee is paid by the NCP or withheld from the NCP's paycheck.

■ Ohio Passes Child Support E-payments Legislation

The state of Ohio recently passed legislation requiring employers to remit their child support payments electronically to the Ohio Child Support Payment Central (CSPC). Criteria for determining whether your company must submit electronic payments vary by state. In passing this legislation, Ohio joins 10 other states: California, Florida, Illinois, Indiana, Massachusetts, Nebraska, Oregon, Pennsylvania, Texas and Virginia, that already have legislation or regulations requiring employers to remit their child support payments electronically. Effective October 2009, employers in Ohio with 50 or more employees must remit child support payments electronically. Employers may use the Electronic Funds Transfer/Electronic Data Interchange (EFT/EDI) option or a web-based payment service (free to employers), known as Expert Pay.

■ California Child Support—A Guide for Business

The California Division of Child Support Services (DCCS) has published the *California Child Support—A Guide for Business*, a complete, step-by-step web-based guide designed to help employers, payroll professionals and CPAs meet child support requirements in California. For more information, visit www.childsup.ca.gov/Portals/0/employer/docs/EmployerHndbk.pdf.

For more information on the HHS Office of Child Support Enforcement, visit www.acf.hhs.gov/programs/cse/newhire/employer/home.htm. 

Remember—Do Not Share Your User ID

Remember, a User ID is your personal ID and not a company ID to be shared. A User ID is equivalent to your electronic signature and you are responsible for all transactions associated with its use.

Learn More Online

■ **Business Services Online Users Guide** at www.ssa.gov/employer/bsoregug.pdf

IRS Free File: It's fast—It's safe—It's free!

Join the 30 million Americans who already have saved on their taxes by using IRS Free File, the free way to electronically prepare and file your federal tax return. Just go to www.irs.gov/freefile for details.

Available exclusively at IRS.gov, Free File is a partnership between the IRS and approximately 20 software providers. Each provider sets its eligibility rules for the use of its popular commercial product. If you make \$58,000 or less, you can find a free tax preparation software product. If you make more than \$58,000 you can use Free File Fillable Forms, the electronic versions of IRS paper forms.

IRS Free File provides an easy step-by-step guide to help you find all the tax credits you are due, such as the Earned Income Tax Credit. Tax law changes frequently and Free File keeps you up to date. It's also secure—providers use the latest technology.

You also can e-file for free, which means a fast refund, a more accurate tax return and an acceptance receipt from the IRS. Combine e-file and direct deposit and you can get a refund in as few as 10 days. Or, if you owe, you can file early and pay anytime before April 15 through automatic withdrawal.

Free File software products are perfect for anyone looking for a savings, for the first-time taxpayers seeking an easy introduction or for the experienced do-it-yourself filer. Free File is for federal returns only, although some providers offer state tax preparation for free or for a fee.

Free File Fillable Forms is more basic and probably is best for people comfortable preparing their own tax

return. It has no income limits; anyone can use it to prepare and e-file their federal return. It does not support state tax returns.

So check out Free File; see if it's right for you.

In these difficult economic times, who wouldn't want to save where they can?

This tax season, you can help your employees, clients and/or customers save a bit by making them aware of IRS Free File. IRS Free File is a free software and e-filing service for federal tax returns available exclusively at www.irs.gov. Free File is perfect for the family looking for savings, the first-time tax filer and the do-it-yourself taxpayer.

What can you do help? Just simply help spread the message. You can include information about Free File in payroll statements to employees or in internal communications. You can post an April 15 count-down widget on your website. (Just go to www.freefile.irs.gov and copy the widget code.) You can place information about Free File on your Facebook page or Twitter.

In 2010, more than 70 percent of all taxpayers received a refund and the average refund was nearly \$3,000.

Free File helps taxpayers find the tax breaks, such as the Earned Income Tax Credit, that they are due. It's safe; the commercial providers use the latest security technology. Best of all, it's free. People who make \$58,000 or less have free access to the software.

That's 70 percent of the taxpayers or 100 million people. People who make more than \$58,000 can use Free File Fillable Forms, the electronic version of paper forms, also available only at IRS.gov. 

Reporter

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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*

e-News for Small Businesses is a free electronic mail service designed to provide tax information for small business owners and self-employed individuals. It is distributed every other Wednesday.

Sign-up and you will receive information about:

- 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

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