

Reporter

**Social Security
Administration**

**Internal
Revenue Service**

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Spring 2012

A Newsletter for Employers

Expanded Work Opportunity Tax Credit Now Available for Hiring Certain Veterans

The Vow to Hire Heroes Act of 2011 made changes to the Work Opportunity Tax Credit (WOTC). The Act added two new categories to the existing qualified veteran targeted group and made the WOTC available to certain tax-exempt employers as a credit against the employer's share of social security tax. The Act allows employers to claim the WOTC for veterans certified as qualified veterans and who begin work on or after November 22, 2011, and before January 1, 2013.

The credit can be as high as \$9,600 per qualified veteran for for-profit employers or up to \$6,240 for qualified tax-exempt organizations, but the amount of the credit will also depend on a number of factors, including the length of the veteran's unemployment before hire, the number of hours the veteran works, and the veteran's first-year wages. The

amount of the credit for qualified tax-exempt organizations may not exceed the organization's employer social security tax.

The process for certifying the veterans for the WOTC is the same for qualified tax-exempt organizations as it is for any other employer. See the [Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit](#), and its [instructions](#) for details.

For-profit employers

The process for for-profit employers to claim the WOTC for qualified veterans remains the same as any other qualifying category. For-profit employers calculate the credit on [Form 5884, Work Opportunity Credit](#), and then reports the amount calculated on to [Form 3800](#), as a General Business Credit against their income tax.

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IRS 2012 Filing Deadline is April 17

Individual federal tax returns and payments are due April 17 this year. By the April 17 due date, taxpayers should either file a return or request an extension of time to file. Remember, the extension of time to file is not an extension of time to pay.

There are several payment options available to taxpayers who have a balance due. It's important for taxpayers with a balance due to pay their tax bill by April 17 to avoid penalties and interest. Taxpayers who cannot pay their entire bill should pay as much as they can to minimize penalties and interest.

Payments can be made by:

- Electronic funds withdrawal;
- Credit or debit card;

- The Electronic Federal Tax Payment System; or
- Check or Money Order

Detailed information on each of the first three payment options can be found on the IRS.gov Web page [Electronic Payment Options Home Page](#).

Taxpayers who pay by check or money order should make the payment out to the United States Treasury. The tax year, form number and Social Security number should all be included on the check or money order. Also, include Form 1040-V, *Payment Voucher*, along with the payment and tax return. If you have already submitted your tax return but still need to pay all or some of the balance, you may mail the

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Reminders for Filing Forms W-2c/W-3c with Social Security

Social Security's employer web site is the place to go to file Forms W-2c/W-3c. You should file a W-2c and W-3c as soon as possible after discovering an error with a previously submitted W-2. Remember, you must file a W-3c whenever you file a W-2c, even if you are only filing one W-2c to correct an employee's name or Social Security number (SSN). Also, remember to provide a copy of the W-2c to the employee as soon as possible.

To begin filing W-2c's online, simply prepare your file using the Specifications for Filing Forms W-2C Electronically (EFW2C) — make sure to enter the correct tax year in the Employer Record (RCE Record). You should also test your file using AccuW2C.

Employers and third parties should also consider our free service W-2C Online because it allows you to complete up to 5 W-2c on Social Security's web site and you can print copies for your employees. No special paper or software is needed.

Learn More

■ [Employer W-2 Instructions & Information, W-2C Online, EFW2C Online, Business Services Online Handbook, Frequently Asked Questions](#)

■ Employer Reporting Service Center: 800-772-6270, 7 a.m. to 7 p.m., Monday through Friday **SSA**

Veterans' Credit

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Tax-exempt employers

Qualified tax-exempt organizations — organizations described in IRC Section 501(c) and exempt from taxation under IRC Section 501(a) — may claim the credit for qualified veterans who begin work on or after November 22, 2011, and before January 1, 2013. They claim the credit against the employer social security tax by separately filing Form 5884-C, *Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans*, rather than on their employment tax returns.

The IRS will be providing additional information on how qualified tax-exempt organizations should claim the credit. More information will be posted on IRS.gov as it becomes available. The following are links to related forms and instructions with even more details on claiming and reporting this credit.

IRS.gov resources

- [Form 8850](#)
- [Instructions](#) for Form 8850
- [Form 5884](#) (with instructions)
- [Form 3800](#)
- [Instructions](#) for Form 3800 **IRS**

Problems Matching Social Security and Internal Revenue Service Earnings Totals?

Social Security and the Internal Revenue Service (IRS) compare wage data submitted to IRS against wage data submitted to Social Security. We call this process Reconciliation. When more wages are reported to IRS than are reported to Social Security, Social Security is concerned that employees' earnings are not credited correctly to the employee's earnings record. When this happens, Social Security must examine these cases and makes an effort to resolve the difference without contacting the employer.

Social Security sends a notice and questionnaire to the employer, requesting the earnings data if we can't resolve the discrepancy. If Social Security does not receive a response within 45 days, then Social Security sends a second notice. If no response is received after the second notice, IRS is responsible for contacting the employer and, if necessary, may impose penalties. When you respond to Social Security, be sure to use the questionnaires provided. The following questionnaires/notices are used in the Social Security/Internal Revenue Service Employer Earnings Reconciliation Process:

- [1st Request — SSA Has No Record of Employer Report \(SSA-95-SM\)](#)
- [1st Request — Discrepancy Between IRS and SSA Records \(SSA-97-SM\)](#)
- [2nd Request — SSA Has No Record of Employer Report \(SSA-95-SM\)](#)
- [2nd Request — Discrepancy Between IRS and SSA Records \(SSA-97-SM\)](#)

Learn More

[Employer Reconciliation Process](#) **SSA**

2012 Filing Deadline April 17

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check or money order to the IRS with Form 1040-V.

Last minute tips:

■ **Check the Identification Numbers.** Taxpayers should carefully check identification numbers — usually Social Security numbers — for each person listed. This includes the taxpayer, their spouse, dependents and people listed in relation to claims for the [Child and Dependent Care Credit](#) or [Earned Income Tax Credit](#). Missing, incorrect or illegible Social Security numbers can delay or reduce a tax refund.

■ **Double-Check Figures.** Taxpayers should double-check that they have correctly figured the refund or balance due if filing a paper return.

■ **Check the Tax Tables.** Taxpayers using [Free File Fillable Forms](#) — online versions of IRS paper forms designed for people comfortable preparing their own tax returns — or a paper return, should double-check that they used the right figure from the tax table.

■ **Sign Your Form.** People must sign and date their return. Both spouses must sign a joint return, even if only one had income. Anyone paid to prepare a return must also sign it.

■ **Look out for refund scams.** The IRS does not initiate contact with taxpayers by email to request personal or financial information. The IRS does not:

- Request detailed personal information through email.
- Send any communication requesting PIN numbers, passwords or similar access information for credit cards, banks or other financial accounts.
- Visit IRS.gov and learn how to [protect your personal information](#).

Taxpayers can check the status of their refund online at [Where's My Refund?](#) This online tool usually has information about a refund 72 hours after IRS acknowledges receipt of the *e-filed* return or three to four weeks after receiving a mailed paper return.

The IRS smartphone application [IRS2Go](#) lets taxpayers check on the status of their tax refund and obtain helpful tax information. The IRS2Go phone app gives people a convenient way of checking on their federal refund. It also gives people a quick way of obtaining easy-to-understand tax tips. **IRS**

SOCIAL SECURITY NEWS

It's Not Too Late To File Online

Haven't filed your 2011 W-2s to Social Security yet? You have until March 31st to timely file your W-2s online. Even if you're filing late, filing online saves you time.

Learn More

[Employer W-2 Filing Instructions and Information](#)

Patty Duke Reminds You "It's So Easy" to Retire Online!

After years of telling people they can apply online for Social Security in their pajamas, Patty Duke has taken her own advice. Duke, who recently turned 65, applied online for retirement and Medicare benefits from home at www.socialsecurity.gov. Watch our [YouTube Video](#) to see how easy it is to retire online.

Reporting Fraud

Occasionally, employers may encounter someone misusing a Social Security number. Reporting fraud involving a Social Security number is easy, safe, and secure. You can report fraud by Internet, mail, phone, or fax.

Internet: [Fraud Reporting Form](#)

U.S. Mail:

Social Security Fraud Hotline

P.O. Box 17785

Baltimore, Maryland 21235

Telephone: 800-269-0271

(TTY 866-501-2101)

between 10:00 a.m. and 4:00 p.m. Eastern Standard Time, Monday through Friday

FAX: 410-597-0118

Learn More

[Office of the Inspector General — Report Fraud, Waste, or Abuse](#) 

Small Employers Can Still Take Advantage of the Small Business Health Care Tax Credit

If you're a small business — profit or non-profit — and you provide health insurance to your employees, you should make sure you are taking full advantage of the Small Business Health Care Tax Credit this year and in the future.

The credit is up to 35 percent of the premiums paid by small businesses and 25 percent paid by small tax-exempt organizations for 2010 through 2013. So, if you are a small employer that paid \$50,000 in premiums for your employees and you qualify for a credit of 15 percent of the premiums, you can save \$7,500 on your tax bill.


Make sure you are thinking about this credit for your 2011 return and as you are planning for 2012 and future years. For some businesses an enhanced version of the credit will be effective beginning in 2014. Additional information about the enhanced version will be added to IRS.gov as it becomes available.

Even if you did not have any tax liability during the year, you can carry the credit back or forward to other years. In determining your allowable deduction for health insurance premiums, the amount of premiums you can deduct is reduced

by the amount of the credit. And if you are a small tax-exempt employer you are not left out, since the credit is refundable for small tax-exempt employers. Small employers can figure the credit using [Form 8941, Credit for Small Employer Health Insurance Premiums](#).

It's not too late for you to claim the credit for 2011, or even for 2010 since you can claim the credit on an amended return. You may qualify for a credit if you are a small employer or tax-exempt organization that:

- had an average of fewer than 25 employees in the year (two half-time workers count as one employee; seasonal workers, owners, and owners' family members aren't counted),
- paid an average salary of less than \$50,000, and
- contributed to each employee's premium, an amount equal to at least 50% of "self-only" coverage.


If you think you may be able to take advantage of the credit you can find more information, including Frequently Asked Questions and examples of how to calculate the credit, on the [Small Business Health Care Tax Credit](#) pages of IRS.gov. 

Combating Identity Theft is a Priority for IRS

Identity theft is one of the fastest growing crimes in the United States, and among the most complex cases handled by the IRS. Over the past several years, the IRS has seen a significant increase in refund fraud schemes in general, including those involving identity theft. In response to this growing problem, the IRS has developed a comprehensive identity theft strategy focused on preventing, detecting and resolving identity theft cases as soon as possible. This strategy includes designing new identity theft screening filters that will improve the IRS's ability to spot false returns before they are processed and before a refund is issued, as well as placing identity theft indicators on taxpayer accounts to track and manage identity theft incidents. The IRS is also working to speed up case

resolution and provide more training for employees who assist victims of identity theft.

IRS has also stepped up their taxpayer outreach efforts. This includes the creation of a special section on IRS.gov dedicated to identity theft matters — the [Identity Theft Protection Page](#). This page includes a taxpayer guide with information ranging from how to contact the IRS Identity Protection Specialized Unit to tips to protect against identity theft.

Fighting identity theft will be an ongoing battle, as identity thieves continue to create new ways of stealing personal information and using it for their gain. The IRS is continually reviewing processes and policies to minimize the incidence of identity theft and to help taxpayers who are victimized by it. 

Self-Employed? You Can Still Join a Retirement Plan!

Did you know that self-employed individuals have many of the same options to save for retirement on a tax-deferred basis as employees participating in company plans?

Here are examples of amounts you can save by using the following types of retirement plans (dollar figures are for 2012 and are subject to [annual cost-of-living adjustments](#)):


- **Savings Incentive Match Plan for Employees (SIMPLE IRA Plan)** — Contribute your net earnings from self-employment up to:
 - \$11,500 (plus an additional \$2,500 if you're 50 or older) in salary reduction contributions; and
 - either a fixed contribution of 2% of your net earnings from self-employment, or matching contribution equal to your salary reduction contributions up to 3% of your net earnings from self-employment.
- **Simplified Employee Pension (SEP) Plan** — Contribute as much as 25% of your net earnings from self-employment (not including contributions for yourself), up to \$50,000.

- **One-Participant 401(k) plan**
 - Make salary deferrals up to \$17,000, (plus an additional \$5,500 if you're 50 or older) of your compensation from the business either on a pre-tax basis or as a designated Roth contribution; and
 - contribute up to an additional 25% of your net earnings from self-employment (not including contributions for yourself), up to \$50,000 including salary deferrals.
- **Profit-sharing plan** — You can decide how much to contribute on an annual basis, up to 25% of compensation (not including contributions for yourself) or \$50,000.
- **Money purchase plan** — Contribute a fixed percentage of your income every year, up to 25% of compensation (not including contributions for yourself), according to a formula stated in the plan.
- **Defined Benefit Plans** — Contributions are calculated by an actuary based on the benefit you set and other factors (your age, expected returns on plan

investments, etc); maximum annual benefit can be up to \$200,000.

Generally, you can save more for your retirement in a plan than in an individual retirement arrangement.


IRS Resources

- [Small Business Retirement Plan Resources](#) — why start a plan, choosing a plan, and what to do once your plan is in place.
- [Types of Plans](#) — Information on how to establish and operate different types of retirement plans.
- [Publication 560, Retirement Plans for Small Business \(SEP, SIMPLE, and Qualified Plans\)](#) — explains rules for retirement plans for small business owners, including self-employed people.
- [IRA Resources](#) — Information on IRAs including annual contribution and deduction limits.
- [Publication 590, Individual Retirement Arrangements \(IRAs\)](#) — explains different types of IRAs, tax on distributions, and more. 

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 18 cities nationwide, June 11–22, 2012, you can avoid penalties by learning about the latest payroll-related changes from Congress and federal agencies such as the IRS, SSA, DOL, and the Department of Homeland Security.

Topics include the status of the implementation of the 2010 Affordable Care Act, an update on the extension or expiration of the 2% payroll tax cut, how state unemployment trust funds are impacting state unemployment tax rates and wage bases, and how OCE's Standard Verification of Employment response form will reduce burden.

The class also includes an 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 presentations by IRS and/or SSA representatives. Payroll directors and managers, tax and compliance officers, controllers, CFOs, treasurers, and anyone else involved your organization's payroll should not miss this opportunity. For more information, visit the APA website at www.americanpayroll.org/taxforum. 

Reporting 2010 Roth Conversions and Rollovers

In 2010, you may have:

- converted (transferred) a taxable amount from a non-Roth IRA to a Roth IRA,
- rolled over an eligible distribution from a qualified retirement plan to a Roth IRA, or
- made an [in-plan Roth rollover](#) (after September 27, rolled over an eligible distribution from a 401(k) or 403(b) retirement plan to a designated Roth account in the same plan).

Unless you included the entire taxable amount of these 2010 conversions and rollovers in your 2010 gross income, you must generally include half of the taxable amount in your 2011 gross income and the other half in your 2012 gross income.

However, if you took a distribution of any of the 2010 converted or rolled over amount

from your Roth IRA or designated Roth account, you may have to report an amount other than half on your 2011 tax return.

The IRS has many resources to help you report the correct amount on your 2011 tax return, including:

- [2011 Reporting of 2010 Roth Rollovers and Conversions](#)
- FAQs: [IRAs](#)
- FAQs: [Designated Roth Accounts](#)
- [Publication 575, Pension and Annuity Income](#)
- [Publication 590, Individual Retirement Arrangements \(IRAs\)](#)
- [2011 Form 8606, Nondeductible IRAs \(Instructions\)](#) 



Spring Cleaning of Your Payroll Records

After finishing your year-end payroll processes, it is a great time to start thinking about cleaning up your old files. Which records can you destroy, and which records must you retain? 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. Failure to meet these requirements can result in sizable penalties and large settlement awards if you are unable to provide the required information when requested by IRS or in an employment-related lawsuit.

Income, Social Security, and Medicare Taxes

Employers must keep income, social security, and Medicare tax records 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.
- The 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 corresponding amount withheld for each tax (also the date

withheld if withholding occurred on a different day than payment).

- The pay period covered by each payment of compensation.
- If applicable, the reason(s) why the total compensation and the taxable amount for each tax rate are different.
- The Employee's Form W-4, *Employee's Withholding Allowance Certificate*.
- Each employee's beginning and ending dates of employment.
- Any 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. This should include 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). You also need to keep 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.
- Employee requests to use the cumulative method of wage withholding.
- Adjustments or settlements of taxes.
- Copies of returns filed (on paper or electronically), including Forms 941 (with Schedules B, D, and/or R, as applicable), 943, 944, 945, 941-X, 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 Forms W-2, you may destroy the originals.

- Amounts and dates of tax deposits.

Unemployment Tax

Employers subject to the Federal Unemployment Tax Act (FUTA) must also keep the following records 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.
- If applicable, the reason why total compensation and the taxable amounts are different.

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 at the state level. You can read the DOL's rules by visiting www.dol.gov/dol/topic/wages/wagesrecordkeeping.htm. Links to state agencies can be found by visiting www.americanpayroll.org/weblink/statelocal-wider. **APA**

Reducing the Risk of Identity Theft

Each year about 9 million Americans are victims of identity theft, according to the Federal Trade Commission. That statistic has, sadly, held steady for quite a few years even as we have grown more knowledgeable of the danger.

Businesses are repositories of such a vast amount of personally identifiable information (PII). It is our legal obligation to safeguard it and to report any instance in which a breach of that information may result in harm to an individual.

The law has very little to say regarding how businesses are to go about protecting that data before it is breached. Best practices for safeguarding data can be reduced to just a few common elements. How you go about putting these into practice will vary according to your business:

Know what information you have that contains PII — data that can be used to identify an individual worker, such as social security number, home address, phone number, date of birth, etc.

Reduce the amount of information you gather. If you do not have a business reason for collecting data, then don't collect it. For example, there is no use for a person's social security number before he or she is hired, so there is no need to collect that information on a job application form.

Keep your data secure, whether it is in electronic or paper form. Firewalls and strong passwords are as important as door locks where data security is concerned.

Dispose of records appropriately. Businesses need to retain different documents for differing

lengths of time. A comprehensive record retention and disposal program can reduce the amount of PII you store. Proper disposal of PII includes shredding or burning.

Prepare for risk. Businesses don't expect to lose laptops containing the entire employee or customer database, but it happens more often than anyone would like. Knowing who to contact, both internally (the executive office, corporate counsel, public relations, etc.) and externally (law enforcement), may turn a disaster into an inconvenience. **APA**

Editor's Note: The American Payroll Association's strong partnership with the IRS and SSA allow it to prepare its publications and classes, such as the Payroll Tax Forum, with the most accurate and up-to-date information to educate employers. For more information about the APA, please visit www.americanpayroll.org.

New ADA Requirements for Businesses — March 15

Effective March 15, 2012, all public accommodations and other types of businesses in the United States must comply with the 2010 ADA Standards for Accessible Design (2010 Standards) when constructing a new facility or undertaking a planned alteration. In addition, public accommodations (businesses that provide goods or services to the public) are required to remove barriers in existing facilities in accordance with the 2010 Standards. Also on this date, hotels and other places of lodging must comply with new provisions governing hotel reservations.

The accessibility standards for some building elements are different in the 2010 Standards than they were in the original 1991 Standards. Existing facilities have a “safe harbor” for building elements that already comply with the 1991 Standards. These elements do not have to be modified to meet the 2010 Standards even if the requirements have changed. If elements do not comply with the 1991 Standards, public accommodations must remove barriers when it is readily achievable to do so.

In addition, the 2010 Standards include, for the first time, accessibility requirements for swimming pools, wading pools, and spas; saunas and steam rooms; exercise machines and equipment; play areas, and other types of recreational facilities. These are called “supplemental” requirements. There is no safe harbor for the supplemental requirements, so in existing facilities these elements are also subject to the barrier removal requirement.

Barrier removal must comply with the 2010 Standards to the extent that it is readily achievable, which means “easily accomplishable without much difficulty or expense.” This requirement is based on the size and

resources of a business — what is readily achievable varies from business to business and sometimes from one year to the next. The barrier removal obligation is a continuing one. If a business must postpone barrier removal for financial reasons, it is expected to resume barrier removal when it is able to do so.

Hotels also have new requirements to ensure their reservation systems allow people with disabilities to make reservations for accessible guest rooms during the same hours and in the same manner as people reserving non-accessible rooms. Among other things, hotels must provide information about the accessible features of the hotel and the guest rooms so that a person with a disability can decide if the hotel and guest room meets his or her needs and must guarantee that the specific accessible room that was reserved is held for the reserving customer.

The Department of Justice has created user-friendly publications to help businesses understand the new requirements, including the booklet *ADA Update: A Primer for Small Business*. These publications, as well as the revised title III regulations and the 2010 Standards, can be viewed and downloaded on the ADA web site at www.ada.gov. Individual copies of the regulations and Standards can be ordered by mail through the ADA Information Line.

If you have questions about these requirements, 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 ADA requirements 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). **DOJ**

Are You Ready to E-Verify?

Employers need a legal workforce. [E-Verify](#), the free Web-based service from the Department of Homeland Security (DHS) and Social Security Administration (SSA), makes it easy for employers to quickly confirm the employment eligibility of new hires. Employers are now using E-Verify at more than one million worksites across the nation. Are you considering enrolling to use E-Verify? Read on for information about how to take this step.

Why Should You Use E-Verify?

U.S. law requires employers to hire only individuals who may legally work in the United States. Deciding to use

E-Verify is an important step toward supporting a legal workforce.

Users give E-Verify very high scores for good customer service. An overwhelming majority of users report that they are likely to recommend and continue using E-Verify, agree that it is easy to use and are confident in E-Verify's accuracy. Enrolling to use E-Verify is quick and easy.

How Do I Enroll in E-Verify?

Your company must enroll in E-Verify before gaining access to the service. E-Verify has many resources to answer your questions and help you get ready. Explore those resources

on the E-Verify website (www.dhs.gov/E-Verify). Visit the [Getting Started](#) section to see System Requirements, a description of the enrollment process and the Enrollment Checklist. The [E-Verify Enrollment Quick Reference Guide](#) and the [How to Enroll in E-Verify video](#) walk you through the process and answer essential questions. You can review the [E-Verify Memorandum of Understanding](#) and the [E-Verify User Manual for Employers](#). You can also learn more about E-Verify in a free live webinar conducted by DHS experts. See the [webinar schedule](#).

Ready to enroll? Go to the [E-Verify Enrollment](#) web page.

DHS

Reporter

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Lanham, MD 20706

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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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