

# Reporter

## Social Security Administration

## Internal Revenue Service

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Fall 2011

A Newsletter for Employers

## One Billion Served: IRS e-file Passes Major Milestone

IRS e-file has reached a major milestone as it passed the one billion mark for individual tax returns processed safely and securely since 1986.

The Internal Revenue Service's electronic filing program started as a pilot project in 1986 and became available nationally in 1990. Prior to the April 18 deadline, IRS e-file passed another high point as more than 100 million individual tax returns were e-filed during the 2011 filing season.

IRS e-file is an electronic transmission system that sends tax returns to IRS processing centers. Taxpayers can e-file through their tax preparers, through commercial software they use to prepare their own returns, or through Free File, the free tax software and e-file program offered through IRS.gov.

Congress originally set an 80 percent goal for the electronic

filing of federal tax and information returns back in 1998.

IRS e-file is now very close to that mark. Currently, more than 79 percent of taxpayers have used e-file to submit their tax returns so far this year.

In 2009, Congress passed another provision requiring tax preparers who file 10 or more tax returns to use e-file. IRS e-file has been steadily growing, but the new law, which the IRS is phasing in, brought a surge of e-filed returns for 2011. For this year, tax preparers who filed 100 or more returns were required to e-file.

For 2012, tax preparers who file 11 or more returns will be required to e-file. The requirement should put the IRS within reach of its goal of 80 percent e-file rate for individual tax returns. **IRS**

## Requests for Copies of Form W-2

Generally, requests for federal tax or related federal tax issues are for the Internal Revenue Service (IRS). Social Security does provide copies of the Form W-2 at no cost if the request is for a program-related issue that includes: inquiries involving employer reconciliation, IRS and Social Security discrepancies, missing wage reports, duplicate tax returns, third-party filing, and IRS issues. However, Social Security does not retain state and local tax related data for electronically filed W-2s.

Social Security charges \$30 for each W-3 and \$3.00 for each W-2 requested by an employer or third party. We also

charge a fee if the request is made for a non-program related purpose such as: filing federal or state tax returns, resolving state tax discrepancies, establishing residency, lost forms, and pension fund issues. The fee includes the search, review, and copies of information even if no information is available for the information requested.

Please remember to keep copies of the Form W-2 for four years after filing in case your need them in the future.

To request copies from Social Security, submit your request on company letterhead or use the IRS Form 4506. Include the following:

*continued on page 2*

## IRS Increases Mileage Rate to 55.5 Cents per Mile

**T**he Internal Revenue Service announced an increase in the optional standard mileage rates for the final six months of 2011. Taxpayers may use the optional standard rates to calculate the deductible costs of operating an automobile for business and other purposes.

The rate will increase to 55.5 cents a mile for all business miles driven from July 1, 2011, through Dec. 31, 2011. This is an increase of 4.5 cents from the 51 cent rate in effect for the first six months of 2011, as set forth in Revenue Procedure 2010-51.

In recognition of recent gasoline price increases, the IRS made this special adjustment for the final months of 2011. The IRS normally updates the mileage rates once a year in the fall for the next calendar year.

"This year's increased gas prices are having a major impact on individual Americans. The IRS is adjusting the standard mileage rates to better reflect the recent increase in gas prices," said IRS Commissioner Doug Shulman. "We are taking this step so the reimbursement rate will be fair to taxpayers."

While gasoline is a significant factor in the mileage figure, other items enter into the calculation of mileage rates, such as depreciation and insurance and other fixed and variable costs.

The optional business standard mileage rate is used to compute the deductible costs of operating an automobile for business use in lieu of tracking actual costs. This rate is also used as a benchmark by the federal government and many businesses to reimburse their employees for mileage.

The new six-month rate for computing deductible medical or moving expenses will also increase by 4.5 cents to 23.5 cents a mile, up from 19 cents for the first six months of 2011. The rate for providing services for charitable organizations is set by statute, not the IRS, and remains at 14 cents a mile.

The new rates are contained in [Announcement 2011-40](#) on the optional standard mileage rates.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates. **IRS**

## I-9 Central Helps All Employers

**US** Citizenship and Immigration Services (USCIS) recently launched [I-9 Central](#), a new online resource center dedicated to making Form I-9, *Employment Eligibility Verification*, information more accessible. I-9 Central provides one online location for the information employers and employees need to properly complete Form I-9.

### Serving Employers and Employees

As part of USCIS' ongoing commitment to customer service, I-9 Central makes accessing Form I-9 guidance easier for you, while making it easier for USCIS to provide you quick updates. "I-9 Central is the latest in our ongoing efforts to improve service to the 7.5 million employers who use Form I-9 every time they hire an employee," said USCIS Director Alejandro Mayorkas. It comes on the heels of other USCIS employment-related initiatives, such as E-Verify Self Check and an updated *Handbook for Employers: Instructions for Completing Form I-9* (M-274).

### Used by All Employers

Form I-9, is the most-accessed form on [www.USCIS.gov](http://www.USCIS.gov). Since 1986, all employers have been required to complete a Form I-9 every time they hire a new employee. That makes Form I-9 the U.S. Citizenship and Immigration Service's most commonly used form.

### Features

I-9 Central has sections about employer and employee rights and responsibilities, step-by-step instructions for

completing Form I-9, and information on acceptable documents for establishing identity and employment authorization. I-9 Central includes a discussion of common mistakes, guidance on how to correct errors, and answers to recent and complex questions from employers. The *What's New* section keeps employer and employees up to date with emerging information related to Form I-9 processing.

### Other Resources

I-9 Central complements the current Form I-9 page of [www.USCIS.gov](http://www.USCIS.gov) and the *Handbook for Employers* (M-274). USCIS offers free live webinars about Form I-9. Visit I-9 Central to see the webinar schedule. I-9 Central also links you to related information in other federal agencies.

You can also access [E-Verify information](#) and enroll in the free, internet-based Department of Homeland Security (DHS) service that allows employers to electronically verify the employment eligibility of employees using information collected on Form I-9.

Now, [Self Check](#), a new service from E-Verify, empowers employees to check their own employment eligibility status online even before seeking employment, and, if necessary, learn how to update information.

I-9 Central, E-Verify and E-Verify Self Check work together to make employment eligibility verification easier for employers and employees alike. **DHS**

## Copies of Form W-2

continued from page 1

- Employer identification number (EIN);
- Name shown on the Social Security card (and any different names as shown on the W-2);
- The complete mailing address;
- Years requested;
- Reason for the request;
- Daytime telephone number;
- Contact person's name/title and telephone number; and
- Authorized signature.

**Include payment (if applicable) by check or money order payable to the Social Security Administration and mail to:**

**Social Security Administration  
Division of Earnings Records Operations  
P.O. Box 33003  
Baltimore, Maryland 21290-3003**

**For more information on how to request copies from prior years, visit**

[http://ssa-custhelp.ssa.gov/app/answers/detail/a\\_id/301/kw/request%20copies%20of%20W-2s](http://ssa-custhelp.ssa.gov/app/answers/detail/a_id/301/kw/request%20copies%20of%20W-2s). **SSA**

## Simplified Employee Pension Plan for Partnerships

**E**ach partner in a partnership cannot maintain a separate Simplified Employee Pension plan. Only an employer can have a SEP and contribute to SEP-IRAs for its employees. For retirement plan purposes, each partner or member of an LLC taxed as a partnership is an employee of the partnership.

In addition to the partners, the partnership's SEP plan must generally cover all employees who:

- are age 21,
- worked for the partnership in at least 3 of the last 5 years, and
- received at least \$550 of compensation in 2011 (subject to annual [cost-of-living adjustments](#))

The plan may use less restrictive participation requirements to cover employees. For example, the plan can include all employees as soon as they are hired.

Under the SEP plan, the partnership contributes to each eligible employee's SEP-IRA, which each employee owns and controls. The partnership:

- deducts plan contributions for employees other than the partners as a business expense on Line 18 of [Form 1065, U.S. Return of Partnership Income \(instructions\)](#) and
- reports plan contributions for partners in Box 13, using Code R, on each partner's [Schedule K-1 \(Form 1065\), Partner's Share of Income, Deductions, Credits, etc. \(instructions\)](#).

Partners deduct plan contributions they make for themselves on their [Form 1040, U.S. Individual Income Tax Return \(instructions\)](#), Line 28. If the partnership made a mistake by not including an eligible employee in the plan, it can be corrected by visiting the [SEP Fix-It Guide](#).

### Additional Resources

- [SEP Plan Web pages](#)
- [Small Business Retirement Plan Resources Web page](#)
- [Publication 560, Retirement Plans for Small Businesses](#)
- [Publication 4333, SEP Retirement Plans for Small Businesses](#)
- [IRS Retirement Plans Navigator Web site](#)
- [SEP Plan Pitfalls — Phone Forum \(February 26, 2010\) \(Handout\)](#) IRS



## Prepare for 'Split' Reporting on 2011 Form 940 with Surtax Expiration

**T**he 0.2% Federal Unemployment Tax Act (FUTA) surtax expired on June 30, 2011. The permanent gross FUTA tax rate is 6.0%. The 0.2% surtax was added in 1976 and had been in effect since then. The last time it was extended was from January 1, 2010 to June 30, 2011, under the Worker, Homeownership, and Business Assistance Act of 2009. Before expiration of the 0.2% surtax, the net FUTA tax employers paid after taking credit for up to 5.4% of state unemployment taxes paid was 0.8%. With the expiration of the surtax, the net FUTA rate is reduced to 0.6% on FUTA taxable wages paid beginning July 1, 2011 (0.8% - 0.2% = 0.6%).

The U.S. Congress did not pass legislation to extend the surtax before it expired. However, it is possible the surtax will be extended retroactively later this year or even in 2012. With the expiration of the surtax, employers need to separately track FUTA taxable wages paid before July 1, and FUTA taxable wages paid after June 30. It is expected that Form 940 for 2011 will be revised to require separate reporting of wages subject to the surtax and those not subject to the surtax.

With no surtax in effect for the third quarter of 2011, employers may determine their FUTA tax liability and deposit requirement for the quarter based on a net FUTA rate of 0.6%. Because of the possibility of a retroactive extension, however, employers may consider it prudent to continue to accrue FUTA tax at a rate of 0.8% until the third quarter FUTA deposit is due on October 31.

In conference calls involving the payroll industry, the Internal Revenue Service has indicated that employers using the 0.6% net FUTA rate to determine their FUTA tax liability after June 30, 2011 will not face penalties if the 0.2% surtax is later reinstated retroactively, although they would have to pay the taxes due because of the retroactive increase.

**No Effect On FUTA Credit Reduction** — *The expiration of the FUTA surtax will have no impact on how much employers will have to pay in FUTA tax because of the reduced credit they get for state taxes paid in states that have outstanding loans from the Federal Unemployment Account. More than 20 states may have outstanding loans when the credit reduction determination is made in November.*

APA

## APA Seminar/Webinar: Year-End Compliance and New Rules for 2012

**T**he American Payroll Association's *Preparing for Year-End and 2012* provides updates on the latest changes in legislation and regulations that affect the close of 2011 and the first payroll of 2012, including:

- Reporting the cost of employer-sponsored health insurance on Form W-2 for 2012
- Year-end preparation checklist and dates for completion
- Implementing disaster recovery plans as part of your year-end preparation
- Expansion of state requirements to use E-Verify to determine employment eligibility
- Fringe benefit taxation and reporting
- Annually announced values (pension plan and other benefit limits, mileage rates, etc.)

Any of the one-day seminars can be attended at locations around the country, and any or all of four segments of the class are offered as webinars online, both live and on demand. Some seminars/webinars are customized for public sector payrolls, Canadian payrolls, and accounts payable professionals. There's also a four-segment webinar covering advanced year-end issues, including complex fringe benefit taxation and reporting requirements.

For more information, visit [www.americanpayroll.org/course-conf](http://www.americanpayroll.org/course-conf) and look under the Specialty Seminars or Webinar headings for the version of *Preparing for Year-End and 2012* that suits your needs. APA

## Is it too late for my company to start a retirement plan for 2010?

**N**o! If you own a business or are self-employed, you may still have time to set up a retirement plan for 2010 for yourself and your employees. Although most retirement plans must be established by December 31, 2010, to get a deduction on the 2010 income tax return, you may establish a [Simplified Employee Pension \(SEP\)](#) plan by the extended due date of the 2010 income tax return. You have until the extended due date to both set up and fund the SEP plan for 2010. For example, if your business's tax return was due March 15, 2010, and you received an extension for your return until September 15, 2011, you have until this extended date to set up and contribute to a SEP plan. If you are self-employed and file a Schedule C with your Form 1040 tax return, and you obtained an extension of your April 18, 2011 filing deadline for your 2010 tax return, you would have until October 15, 2011.

You can [establish a SEP plan](#) for little or no cost at a bank, an investment firm or an insurance company. SEP plans offer a high contribution and deduction limit and minimal paperwork. Self-employed people can contribute to a SEP plan even if they participate in an unrelated employer's plan (e.g., a 401(k) plan).

### Additional Resources

- [SEP Plan](#) Web pages
- [Small Business Retirement Plan Resources](#) Web page
- [Publication 560](#), Retirement Plans for Small Businesses
- [Publication 4333](#), SEP Retirement Plans for Small Businesses
- [IRS Retirement Plans Navigator Web site](#)
- SEP Plan Pitfalls — Phone Forum (February 26, 2010) ([Handout](#)) 

## Business Services Online is Expanding

The Business Services Online (BSO) W-2 Online application is adding a new feature for its Tax Year 2011 release in December. Starting in December 2011, employers and third-party filers can file prior year W-2 and W-3 reports through W-2 Online. In December, W-2 Online will support your 2011 and 2010 tax year W-2 and W-3 reports. Additionally, W-2 Online is expanding the number of W-2s you can file from 20 to 50.

For more information on Business Services Online, visit [www.socialsecurity.gov/bsowelcome.html](http://www.socialsecurity.gov/bsowelcome.html). 

## IRS Revokes 275,000 Non-Profit Organizations: Issues Guidance to Help Them Regain Tax-Exempt Status

### When Is the List Coming Out?

**T**hat was one of the most frequently asked questions the IRS answered over the first half of 2011 — aside from *Where's My Tax Return?*

The wait ended on June 8, 2011. That's when the IRS released the much-anticipated, initial auto-revocation [list](#) of approximately 275,000 non-profit organizations that lost their tax-exempt status because they did not file the legally required annual reports for three consecutive years.

An automatically revoked organization is not eligible to receive tax-deductible contributions and will be removed from the cumulative list of tax-exempt organizations, [Publication 78](#). The IRS also will send the organizations letters informing them of their revocation. Donors can deduct contributions made before an organization's name appears on the Automatic Revocation List. State and local laws may affect an organization that loses its tax-exempt status as well.

The [Pension Protection Act in 2006](#) requires most tax-exempt organizations to file an annual

information return or notice with the IRS. While this first list of auto-revoked organizations was very large, the IRS expects future tabulations to be much smaller as non-profit organizations get used to filing prompt reports. The IRS will continue to post monthly updates with additional organizations whose filing dates have come due.

"During the past several years, the IRS has gone the extra mile to help make tax-exempt groups aware of their legal filing requirement and allow them additional time to file," IRS Commissioner Doug Shulman said in a news release on June 8. "We realize there may be some legitimate organizations — especially very small ones — that were unaware of their new filing requirement. We are taking additional steps for these groups to maintain their tax-exempt status without jeopardizing their operations or harming their donors."

The revoked organizations — the majority of which are probably defunct, according to the IRS — must apply to have their status reinstated, even if the organization was not originally required to file an application for exemption.

They must:

- File Form 1023 if applying under section 501(c)(3) or Form 1024 if applying under a different Code section.
- Pay the appropriate user fee. The organization's annual gross receipts generally determine the amount of the fee.
- Write "Automatically Revoked" on top of the application and the envelope so the application goes to the proper personnel.
- Smaller organizations eligible for transition relief will instead write "Notice 2011-43" on the application and letter.

Send the application and letter to:

Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012-0192

For more information, visit [www.irs.gov/eo](http://www.irs.gov/eo). 

## IRS e-file is Available for Employment Taxes

**T**he IRS is making it easier for you to conduct business electronically. Whether you're a business, big or small, or are self-employed, you'll find an e-file for business filing option that meets your needs, including a program for [employment taxes](#) (Forms 940, 941 and 944) to use.

### Why? Because it's

**Quick – Just hit Send! Or tell your preparer**

**"I want the safety and speed of IRS e-file."**

**Easy – There is a 99 percent accuracy rate.**

**Smart – Within 48 hours, the IRS sends an official acknowledgement that your return was received.**

**Remember... there's more to IRS e-file than your Form 1040!** 

## Treasury Inspector General for Tax Administration

**T**he Treasury Inspector General for Tax Administration (TIGTA) provides oversight of the Internal Revenue Service (IRS) and protects the integrity of the Federal system of tax administration. While it is organizationally placed within the Department of the Treasury, TIGTA is independent of the Department and all other Treasury offices.

TIGTA promotes economy, efficiency, and effectiveness in the administration of the internal revenue laws. It is also committed to the prevention and detection of fraud, waste, and abuse within the IRS and related entities.

TIGTA's audit and investigative activities are designed to:

- Promote economy, efficiency, and effectiveness in administering the Nation's tax system.
- Detect and deter fraud and abuse in IRS programs and operations.

- Protect IRS against external attempts to corrupt tax administration. This primarily involves instances of bribery and impersonation (including phishing).
- Investigate all threats of physical violence against IRS employees, facilities, or infrastructure.
- Investigate allegations of misconduct by IRS employees.
- Review and make recommendations about existing and proposed legislation and regulations related to IRS and TIGTA programs and operations.
- Prevent fraud, abuse, and deficiencies in IRS programs and operations.

If you have information or witness what you believe to be misconduct or wrongdoing, please contact one of TIGTA's local offices or the Complaint Hotline at 800-366-4484. 

## E-Verify Information for Employers

**N**ow 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 — the "Employment Eligibility Verification" form — 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 tells 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 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](http://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 E-Verify existing users. To register, go to [www.dhs.gov/E-Verify](http://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](http://www.dhs.gov/E-Verify). 

### IRS YouTube Video about W-2 Health Care Reporting

**T**he IRS talks about how employers will need to report employer-sponsored health insurance coverage on W-2s in a [YouTube video](#). The video:

- Emphasizes that the employer-sponsored health care benefits remain nontaxable to the recipients
  - Explains that the cost of the employer-sponsored health care may appear on 2011 W-2s
  - Explains that the reporting is optional for all employers for 2011 and for small employers in 2012
  - Refers viewers to the [Affordable Care Act pages of IRS.gov](#) for more information
- Watch this and other videos on the IRS's [YouTube Channel](#). 

## West Virginia and North Dakota Pass EFT Legislation for Child Support Payments

**W**est Virginia and North Dakota became the 14th and 15th states to require employers to remit their child support payments electronically.

### West Virginia

Employers with more than 50 employees are required to remit child support payments electronically. West Virginia offers a web-based payment service:

West Virginia Support Payment Center

Phone: (800) 835-4683 (Employer Relations Unit)

Phone: (800) 446-5382 (Phone payments by noncustodial parents)

Email: [DHHRBCSEERU@wv.gov](mailto:DHHRBCSEERU@wv.gov)

Website for employers: <https://apps.wv.gov/DHHR/wchildsupportdirect> (\$1 per use fee)

Website for noncustodial parents paying directly: <https://www.wvdhhr.org/bcseapp> (\$3 service fee)

### North Dakota

Employers in North Dakota with more than 24 employees and having received more than four income withholding orders (IWOs) must remit child support payments electronically. An employer with more than 24 employees but fewer than five IWOs may opt out of the electronic payment requirement only through a written request. The Child Support Enforcement Division may waive the requirement for employers who can show good cause. Information about electronic payments is available at [www.nd.gov/dhs/services/childsupport/empinfo/eft](http://www.nd.gov/dhs/services/childsupport/empinfo/eft). North Dakota offers a web-based payment service for employers:

Employer EFT (free to employers)

Phone: (800) 251-8685, #2

Phone: (701) 328-7515 (for out-of-state employers)

Email: [soeft@nd.gov](mailto:soeft@nd.gov)

Website: [www.nd.gov/dhs/services/childsupport/empinfo/eft](http://www.nd.gov/dhs/services/childsupport/empinfo/eft)

### Texas Update

Texas has lowered the threshold for the number of employees an employer may have and still be exempt from sending child support payments electronically. Employers in Texas with 50 or more employees must now remit child support payments electronically within two business days after pay date. Texas offers a web-based payment service:

ExpertPay (free to employers)

Phone: (800) 403-0879

Email: [customer.service@expertpay.com](mailto:customer.service@expertpay.com)

Website: [www.expertpay.com](http://www.expertpay.com)

Note: Texas offers free ACH software to employers for e-Payments.

Other states that passed legislation mandating EFT for child support payments are California, Florida, Illinois, Indiana, Iowa, Massachusetts, Nebraska, Nevada, Ohio, Oregon, Pennsylvania, and Virginia. For their state-specific requirements, please visit the Office of Child Support Enforcement website at [www.acf.hhs.gov/programs/cse/newhire/employer/private/electronic\\_payments\\_legislation.htm](http://www.acf.hhs.gov/programs/cse/newhire/employer/private/electronic_payments_legislation.htm).

For more information, contact Nancy Benner at [nancy.benner@acf.hhs.gov](mailto:nancy.benner@acf.hhs.gov) or by phone at (202) 401-5528.

# 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](http://www.irs.gov/pub/irs-pdf/f8822.pdf) to the IRS center to which you sent your business returns. Please include your Employer Identification Number (EIN).

**Cincinnati IRS Center** Cincinnati, OH 45999

**Ogden IRS Center** MS:6273, Ogden, UT 84207

Attn: BMF Entity Control Unit

**Outside US:**

Philadelphia IRS Center, Philadelphia, PA 19255

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

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

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