

Social Security Administration

Internal Revenue Service

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Winter 2009

A Newsletter for Employers

No Social Security Wage Base Change for 2010

Since there will be no cost-of-living adjustment (COLA) for Social Security beneficiaries in 2010, the Social Security wage base will remain \$106,800. Section 230(a) of the Social Security Act prohibits an increase in the wage base if there is no COLA for Social Security beneficiaries. Beginning January 1, 2010, employers should continue to withhold Social Security taxes (6.2 percent) from employees' wages up to \$106,800 and withhold the Medicare tax (1.45 percent) on all wages. Employers must match the tax payments withheld from employees' wages.

In 2010, employees will earn one Social Security credit for each \$1,120 in earnings, up to a maximum of four credits for the year. The full retirement age for people born in 1944 is now 66. However, when employees reach full retirement age, they can work and receive unreduced Social Security retirement benefits.

It's also important to note that if there is no COLA, Section 203(f)(8) of the Social Security Act prohibits an increase in the retirement earnings test exempt amounts. Therefore, if

your employees are less than full retirement age when they begin to receive benefits, the amount they can earn in 2010 without their benefits being reduced is unchanged—

- Social Security beneficiaries who haven't reached full retirement age can earn \$14,160 before their benefits are reduced. For every \$2 a person earns over \$14,160 before the year of his or her full retirement age, \$1 is withheld from benefits.
- In the year employees reach full retirement age, \$1 in benefits is deducted for each \$3 they earn above \$37,680 until the month the employees reach full retirement age.
- Benefits are not reduced when employees are full retirement age or older, no matter how much they earn.
- Employees receiving Social Security disability benefits must report all wages, no matter how little they earn. **SSA**

Learn More Online

- Social Security press release at www.socialsecurity.gov/pressoffice/pr/2010cola-pr.htm

Looking for New or Updated Information on the American Recovery & Reinvestment Act (ARRA) of 2009?

IRS is continually placing new information about the tax related provisions of the American Recovery & Reinvestment Act (ARRA) of 2009 on the Tax Provisions in the American Recovery and Reinvestment Act of 2009 web page on IRS.gov. As the 2008 filing season closes, new information affecting 2009 tax returns will be posted with information about subsequent years following. Many of the ARRA provisions will largely impact 2009 tax returns filed next year, in 2010. So, monitor IRS.gov to get the latest information over the course of the next few weeks and months.

- The American Recovery and Reinvestment Act of 2009: Information Center, www.irs.gov/newsroom/article/0%2C%2Cid=204335%2C00.html?portlet=6

IRS Features Recovery Tax Credits on YouTube, iTunes

The IRS has launched a YouTube video site and an iTunes podcast site to better serve taxpayers and help them take full advantage of 2009 tax provisions in the American Recovery and Reinvestment Act.

People can visit the video site at www.youtube.com/irsvideos to view information about the Recovery, tax tips and how-to videos in English, Spanish, American Sign Language (ASL) and other languages.

The YouTube focus will be on the provisions of the American Recovery and Reinvestment Act. Videos will highlight the \$8,000 first-time homebuyer's credit for those who purchase a house this year, the sales or excise tax

Filing Form 941 Rather Than Form 944 for 2010

If the IRS previously notified you to file Form 944 but you want to file Forms 941 to report your social security, Medicare, and withheld federal income taxes for the 2010 calendar year, you must first contact the IRS to request to file Forms 941, rather than Form 944.

To request to file Forms 941, you must either call the IRS by April 1, 2010, or send a written request postmarked on or before March 15, 2010, unless you are a new employer.


New employers who wish to use Forms 941 instead of Form 944 must call the IRS on or before the first day of the month that the first required Form 941 for the 2010 calendar year is due (e.g., April 1, 2010, July 1, 2010, October 1, 2010, or January 1, 2011).

New employers must have their written correspondence postmarked on or before the 15th day of the month before their first required Form 941 for the 2010 calendar year is due (e.g., March 15, 2010, June 15, 2010, September 15, 2010, or December 15, 2010).

Employers in the United States, including Puerto Rico and the U.S. Virgin Islands, can call 800-829-4933. Employers in Guam can call 671-472-7471. All other international callers can call 01-215-516-2000 or the nearest IRS office. Send written correspondence to:

Department of Treasury
Internal Revenue Service
Ogden, Utah 84201-0038
Or

Department of Treasury
Internal Revenue Service
Cincinnati, Ohio 45999-0038

The IRS will send you a written notice that your filing requirement has been changed, after receiving your request to become a Form 941 filer. If you do not receive this notice, then you must file Form 944 for calendar year 2010. 

Learn More Online

■ Employment Taxes, www.irs.gov/businesses/small/article/0%2C%2Cid=172179%2C00.html

Backup Withholding Responsibilities for Employers


Payers must remember that there may be backup withholding requirements if the payee fails to provide the payer with a Taxpayer Identification Number (TIN), or provides one that is obviously incorrect (e.g., wrong number of digits or includes an alpha character).

For example, in 2009 Macomb Corporation paid Wayne Coldwater \$10,000 for lawn services. However, Macomb did not obtain a TIN from Mr. Coldwater. As the payer in this situation, Macomb Corporation could be liable for backup withholding tax of \$2800, as well as interest and penalties.

Backup withholding is also required if the IRS notifies the payer that the TIN the payee provided is incorrect. Businesses can use Form W-9, *Request for Taxpayer Identification Number and Certification*, to request that payees furnish a TIN and to certify that the number furnished is correct.

Generally, the backup withholding rate is 28%, but that may change from one year to another, so payers should check Publication 15, (Circular E),

Employer's Tax Guide, for the correct backup withholding rates for the current year.

Backup withholding amounts withheld from non-employee compensation are reported in Box 4 of Form 1099-MISC. Payers must send a copy of the Form 1099-MISC to the non-employee by January 31st, with a copy to IRS by February 28th of the year following the year of payment. If the payer files electronically, the due date for the 1099-MISC is March 31st. 

Learn More Online

■ Backup Withholding pages of irs.gov at www.irs.gov/govt/fslg/article/0%2C%2Cid=110339%2C00.html

■ Frequently Asked Questions about Backup Withholding at www.irs.gov/efile/article/0%2C%2Cid=98145%2C00.html

■ Form W-9 at www.irs.gov/pub/irs-pdf/fw9.pdf?portlet=3

■ Publication 15, (Circular E), *Employer's Tax Guide* at www.irs.gov/pub/irs-pdf/p15.pdf

Texas Passes Child Support e-Payments Legislation

The State of Texas recently passed legislation requiring employers to remit their child support payments electronically to the Texas State Disbursement Unit (SDU). In doing so, Texas joins nine other states: California, Florida, Illinois, Indiana, Massachusetts, Nebraska, Oregon, Pennsylvania, and Virginia that already have legislation or regulations requiring employers to remit their child support payments electronically. The criteria for determining whether your company must submit electronic payments vary by State.

Effective September 1, 2009, employers in Texas with 250 or more employees must remit child support payments electronically within two business days after pay date. Texas offers the following web-based payment service, which is free to employers:

ExpertPay

1-800-403-0879

www.customer.service@expertpay.com

www.expertpay.com


Texas also offers free ACH software to employers for e-payments.

For more information, contact Steven Oberle of the Texas SDU at 210-334-6504 or steven.oberle@acs-inc.com. 

IRS on YouTube, iTunes

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deduction on new car purchases and the expanded credits for education and energy conservation. There will also be a video on using the IRS Withholding Calculator. Many workers received the Making Work Pay tax credit in April through their tax withholding at work, but those with more than one job or working spouses should especially use the calculator to ensure neither too much nor too little is being withheld.

People can visit the audio site at iTunes to listen to IRS podcasts about ARRA tax credits. People without an iTunes account can hear those same podcasts, in English and Spanish, on IRS.gov's Multimedia Center. 

Learn More Online

■ IRS Video Site at www.youtube.com/irsvideos

■ iTunes, www.apple.com/itunes/affiliates/download/?itmsUrl=itms%3A%2F%2Fax.itunes.apple.com%2FWebObjects%2FMZStore.woa%2Fwa%2FviewPodcast%3Fi%3D57368213%26id%3D294852616%26ign-mscacha%3D1

■ IRS Multimedia Center at www.irs.gov/newsroom/article/0%2C%2Cid=167993%2C00.html

SSA NEWS

Social Security's International Programs, Products and Services

The United States has bilateral Social Security agreements with 24 countries. These agreements improve benefit protection for workers who have divided their careers between the United States and another country. The agreements also eliminate dual Social Security coverage and taxes. The following products and services may apply to employees when they work overseas:

Certificate of Coverage Online Service

To document a worker's exemption from foreign Social Security coverage and taxes, the employer or self employed person must obtain a U.S. certificate of coverage. Social Security added an enhancement to our Certificate of Coverage Service for employers and performers who may submit their requests online. If a performer is going to work overseas for a very short stay and that agreement country requires an abbreviated short form certificate, the performer (or his/her representative) can use this online service to request the certificate.

Living Outside the United States Fact Sheet

A fact sheet entitled "Social Security Payment Requirements for Most North, Central and South American Citizens Living Outside the United States" is available. The fact sheet provides individuals with accurate, clear, and up-to-date information on Social Security payment requirements for beneficiaries who are citizens of most North, Central, and South American countries, that reside outside the United States. It is available in both English and Spanish.

Payments Abroad Screening Tool

This interactive tool educates the public on the affects their citizenship and residency could have on their Social Security Title II Retirement, Survivor or Disability payments if they are outside the United States for six consecutive calendar months or more. The tool includes over 250 countries or locations and does not interface with any personal records in any of the SSA systems.

Learn More Online

- International Programs, www.socialsecurity.gov/international
- Certificate of Coverage, https://www.ssa.gov/international/CoC_link.html
- Online Performer Certificate Request Form, https://secure.ssa.gov/apps6z/coc_db/performer_form.jsp

Correcting an Incorrectly Reported Tax Year or Employer Identification Number (EIN)

To correct an incorrect tax year or EIN on Form W-2, file one Form W-2c showing the incorrect tax year or EIN and reducing the previously-reported money amounts to zero. You will also need to file a second Form W-2c reporting the money amounts (showing zeros in the "Previously reported" columns) in the correct year or with the correct EIN. Consider our free W-2c Online software from our Business Services Online website, www.socialsecurity.gov/employer.

Submitters Beware—Double Check the Employer Identification Number (EIN)

When submitting Employer Reports (W-2s/W-3s), verify that you are submitting under the Employer's EIN. When Employer Reports process under the Submitter's EIN, a Report Correction will have to be prepared to place wages under the correct EIN. In some cases, companies are receiving penalty letters from IRS as if the wages were never sent, which causes problems. Please be careful and double check that the right EIN is in the correct space. See instructions in the *Specifications for Filing Forms W-2 and Forms W-2c Electronically* (EFW2 and EFW2C).

Learn More Online

- EFW2: www.socialsecurity.gov/employer/efw/09efw2.pdf
- EFW2C: www.socialsecurity.gov/employer/efw/09efw2c.pdf

Electronic Wage Reporting Update

In December 2009, Social Security will bring several changes to the Electronic Wage Reporting experience. For starters, a redesigned home page that promises a more user-friendly interface with access to W-2 and W-2C Online, and Resubmission Acknowledgement applications. Access to the updated redesigned Electronic Wage Reporting suite of services will still require a User ID and password. Also, the updated Electronic Wage Reporting Handbook will contain a new format and will offer easier to read content.

And, beginning on December 7, 2009, W-2c Online will accept prior year W-2c reports; e.g., tax years 2009, 2008, 2007 and 2006, respectively. However, after April 15, 2010, W-2c Online will no longer accept tax year 2006 W-2c reports. To submit your tax year 2006 (or older) W-2c reports, you will need to submit them using the Specification for Filing Forms W-2c Electronically (EFW2C) using the "File Upload" application, or the paper format.

Learn More Online

- Business Services Online: www.ssa.gov/bso/bsowelcome.htm
- EFW2C: www.socialsecurity.gov/employer/efw/09efw2c.pdf

Register Early for Business Services Online

If you plan to register to use the Business Services Online (BSO) application, be sure to register early. Peak registration season occurs in January of each year, causing delays in response times. We encourage you to register today in order to beat the rush.

Learn More Online

- BSO: www.socialsecurity.gov/bso/bsowelcome.htm
- BSO Registration Tutorial: www.socialsecurity.gov/employer/bsotut.htm

W-2 Replacements and Corrections: Best Practices



As you read this, you might not have even given your employees their Forms W-2 (*Wage and Tax Statement*; due to employees by January 31). Just the same, the American Payroll Association offers the following tips on handling requests for replacements or corrections.

Replacements

Make it easy on yourself. Devise a form for employees to complete to request a replacement or correction. This will decrease your time taking details from them. If an employee didn't get a W-2 because of a change in address, you may send a copy of the original W-2 to the new address (you don't need to correct the address on the W-2 itself).

If you are replacing a W-2 that the employee lost, destroyed, or never received due to an address change, you are allowed to charge a fee. The IRS has not set a dollar limit, but be consistent among your employees.

Prepare Corrections Online for Tax-Years 2006-2009!

If something was reported incorrectly on a W-2, you'll need to prepare a W-2c, *Corrected Wage and Tax Statement*, and give copies to the employee,

the Social Security Administration (SSA), and perhaps to state or local agencies.

You can prepare and file Forms W-2c (as well as Forms W-2) on the SSA's Business Services Online (BSO) website (www.ssa.gov/employer). It also allows you to print copies for your employees and any state/local agencies. *New this year:* you can prepare Forms W-2c for any of the four preceding tax years on BSO.

If you are changing only state or local information, you can't use BSO, but you may obtain paper forms by calling the IRS at 1-800-TAX-FORM.

How to Complete a W-2c

You must complete boxes a-d and h-i (tax year and basic employer/employee information). The numbered boxes (1-20) correspond to the box numbers on the W-2. For example, "Wages, tips, other compensation" goes in Box 1 on the W-2, and any corrections go in the two boxes for Box 1 on the W-2c, indicating the "Previously reported" amount and the "Correct information." Any boxes for which you have no correction should be left blank.

If you have over-withheld Social Security or Medicare tax from an employee, you must refund the excess to the employee and correct the wage and tax amounts on Form W-2c. You'll then file

Form 941-X, *Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund*, to get that money back, along with the employer-matching taxes, from IRS.

However, once federal and state income taxes have been deposited, you generally cannot correct those amounts via a W-2c. An employee who was over-withheld will get those taxes back after filing a personal income tax return.

For each W-2c, you need to consider whether you need to file Form 941-X and/or an amended Form 940, *Employer's Annual Federal Unemployment (FUTA) Tax Return*. **APA**

Learn More Online

- Correcting Employment Taxes at www.irs.gov/businesses/small/article/0%2C%2Cid=187188%2C00.html
- Form W-2c at www.irs.gov/pub/irs-pdf/fw2c.pdf
- SSA Business Services Online at www.ssa.gov/employer

The APA's strong partnership with the IRS and SSA allows it to include the most accurate and up-to-date information in its seminars, webinars, and publications, such as its book, The Payroll Source.® More information about the APA is available at www.americanpayroll.org.

IRS Reporting Requirements for Merging or Terminating Exempt Organizations

Tax-exempt organizations, like other parts of the economy, are going through tough financial times. Some organizations are merging activities or assets with other organizations, while others are forced to shut down permanently.

Organizations going out of existence or disposing of more than 25 percent of net assets must report to the IRS their change in status and show how the organization distributed its assets. In these situations, the IRS is concerned in the value of any remaining assets and the disposal of the assets.

How to Report

Most organizations will notify the IRS of the changes through their annual Form 990, Form 990-EZ or the e-Postcard (Form 990-N). Which form an organization uses depends on gross income or assets. Both Form 990 and 990-EZ have a termination check box at the

top of the first page of the Form, and specific questions about termination or asset transfer.

In cases of disposal of more than 25 percent of net assets, completion of a Schedule N, *Continuation of Liquidation, Termination or Dissolution*, is mandatory. This schedule requires detailed information about the disposition of assets and must be sent with the appropriate Form 990.

Private foundations will notify the IRS of termination through their annual Form 990-PF. In addition, private foundations must also consider the special rules that apply to termination of private foundation status.

When to File

If an organization is terminating or effectively going out of business by merging with another organization, its final Form 990, 990-EZ, or 990-PF is due four months and 15 days after the date of the

organization's termination. A final e-Postcard is due four months and 15 days after the close of the tax year. **IRS**

Learn More Online

- Termination of an Exempt Organization at www.irs.gov/charities/article/0%2C%2Cid=156422%2C00.html
- *Facts about Terminating or Merging Your Exempt Organization*, Publication 4779, www.irs.gov/pub/irs-pdf/p4779.pdf
- Tax information for Charities & Other Non-Profits at www.irs.gov/charities/index.html
- Subscribe to the Exempt Organization's *EO Update* at www.irs.gov/charities/content/0%2C%2Cid=154838%2C00.html, a regular email newsletter that highlights new information posted on the charities pages of the website.

An e-Filing Checklist to Prepare for Tax Season

Tax filing season is just a few weeks away. This year, employees who e-file their return will find the process to be much easier and quicker than paper filing. Many software companies now allow e-filing at no additional cost, and many states encourage e-filing as well.

Here's a handy checklist to help employees get ready to e-file this tax season:

1. Gather and organize supporting tax documents. For taxpayers who itemize deductions (Schedules A & B), these will likely include records of:

- Home mortgage interest payments
- Real estate tax payments
- Medical and dental expenses
- Contributions to charitable organizations
- Refunds from the previous year's state and local taxes
- Unreimbursed employee expenses
- Tax preparer fees from the previous year, if applicable

Place receipts in large envelopes or file folders with the amounts totaled and written on the front.

2. Secure the computer on which the return will be prepared:

- Use anti-virus and anti-spyware software. Remind employees to perform regular virus scans, download updates and install firewalls, especially before beginning their online tax preparation.

- Avoid shareware or peer-to-peer (P2P) software, such as that used to share music files or videos across the Internet. If employees choose to run this software, they should make sure that their personal data is in an encrypted directory or one that the peer-to-peer community can't access.

- Use software programs and vendors approved by the IRS. See the list maintained at IRS.gov.

3. Check out two options on IRS.gov to e-file for free:

- Employees may qualify to use Free File. (Check the IRS website for the latest information.) This program—accessed only at IRS.gov or they may be charged a fee—is convenient, free, fast and accurate, and provides step-by-step help in filling out and submitting online forms. Free File covers the most commonly filed federal tax forms and schedules and is also available in Spanish.

- Free File Fillable Forms allow anyone to prepare and file their federal tax return online for free. This option is best suited if employees can successfully prepare their own return without the assistance of a tax preparer. The most commonly used federal tax forms are available, although state forms and state e-file are not.

Both options are safe and secure. Plus, employees can e-file at any time and get an emailed confirmation within 24 hours stating that their return was

received by the IRS. Those who are due a refund can get it within 10 days using Direct Deposit. If they owe money, they can e-file the return first and make their payment separately before the April 15 deadline.

For employees who work with a tax professional:

- Ask the preparer to e-file the return. Many offer this service, but taxpayers may need to ask. Even if they have to pay a fee, most find the benefits worthwhile. They should bring their previous year's adjusted gross income as a means of electronically signing their return.

- Make an appointment as early as possible. Those who wait until April may find that their returns have to be extension filed.

- Bring all organized documents. This will reduce the preparer's time, saving the employees money. Also, collect and bring tax-related forms received in the mail, such as the W-2, 1099-INT, etc.

This year, help employees get a head start on tax season. By using this checklist, they should be well prepared when they sit down to e-file their returns.

IRS

Learn More Online

- Free File at www.irs.gov/efile/article/0%2C%2Cid=118986%2C00.html?portlet=8
- IRS e-file at www.irs.gov/efile

Exempt Organizations Exemption Application User Fees to Increase in 2010

User fees will increase for all applications for exemption (Forms 1023, 1024, and 1028) postmarked after January 3, 2010:

- \$400 for organizations whose gross receipts are \$10,000 or less annually over a 4-year period
- \$850 for organizations whose gross receipts exceed \$10,000 annually over a 4-year period
- \$3,000 for group exemption letters.

A complete schedule of all user fees will be published in the annual procedure released in January 2010.

Cyber Assistant, a Web-based software program designed to help 501(c)(3) applicants prepare a complete and accurate Form 1023 application, will become available during 2010. Once the IRS announces the availability of Cyber Assistant, the user fees will change again:

- \$200 for organizations using Cyber Assistant (regardless of size) to prepare their Form 1023
- \$850 for all other organizations not using Cyber Assistant (regardless of size) to prepare their Form 1023.

IRS will announce when Cyber Assistant is available and the effective date of the user fee change. Subscribe to the *EO Update* to automatically receive an alert that Cyber Assistant is available. IRS

Learn More Online

- User Fee Program for Tax Exempt and Government Entities Division—2009 at www.irs.gov/charities/article/0%2C%2Cid=121515%2C00.html
- EO Update at www.irs.gov/charities/article/0%2c%2Cid=154837%2C00.html

News and Announcements

Updated information for S Corporations

The IRS.gov S Corporation page includes updated information on:

- S Corporations at www.irs.gov/businesses/small/article/0%2C%2Cid=98263%2C00.html
- Compensation and medical insurance issues at www.irs.gov/businesses/small/article/0%2C%2Cid=203100%2C00.html
- Employees, shareholders and corporate officers at www.irs.gov/businesses/small/article/0%2C%2Cid=203099%2C00.html
- S Corporation stock and debt basis at www.irs.gov/businesses/small/article/0%2C%2Cid=203101%2C00.html

Information on E-Business and E-Commerce

- A new tax center at www.irs.gov/businesses/small/industries/article/0%2C%2Cid=208385%2C00.html on IRS.gov provides a centralized source for E-Business and E-Commerce related issues.
- The Bartering Tax Center, www.irs.gov/businesses/small/article/0%2C%2Cid=187920%2C00.html on IRS.gov has also been updated.

SBA online course part of federal government-wide initiative to promote ARRA opportunities

The Small Business Administration's new free online training course, "Recovery Act Opportunities: How to Win Federal Contracts" on its Web site, www.sba.gov/fedcontractingtraining, helps small businesses access federal contracting opportunities.

Retirement News for Employers

On September 5, 2009, as part of the Obama Administration's Retirement & Savings Initiatives, the IRS and Treasury issued four notices and three revenue rulings to make it easier for American families to save for retirement. The Department of the Treasury will:

- Expand opportunities for automatic enrollment in 401(k) and other retirement savings plans,
- Make it easier for more than 100 million families to save a portion or all of their tax refunds,
- Enable workers to convert their unused vacation or other similar leave into additional retirement savings, and
- Help workers and their employers better understand the available options for tax-favored retirement saving through clear, easy-to-understand language to promote retirement plan savings.

Learn More Online

- U.S. Treasury at www.treasury.gov/press/releases/tq276.htm

The IRS Launches Retirement Plans Navigator

The IRS has launched a new site to help small businesses find retirement plan information that's right for your business and to encourage small-business owners to establish retirement plans for their employees. The site also has information and resources on maintaining plans and correcting plan errors.

- Retirement Navigator at www.retirementplans.irs.gov

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 John Berger, Editor

Mail (NOT for change of address):

Internal Revenue Service
Small Business/Self-Employed Communications
Room 940, Fallon Building
31 Hopkins Plaza
Baltimore, MD 21201

e-mail (NOT for change of address):

SSA.IRS.REPORTER@irs.gov

Fax 410-962-2572

Change of Address? Out of Business?

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

Cincinnati IRS Center Cincinnati, OH 45999

Ogden IRS Center MS:6273, Ogden, UT 84207
Attn: BMF Entity Control Unit

Outside US:

Philadelphia IRS Center, Philadelphia, PA 19255

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

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

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