

# Reporter

**Social Security  
Administration**

**Internal  
Revenue Service**

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**Fall 2010**

**A Newsletter for Employers**

## IRS Reaches Out to Millions of Employers on Benefits of New Health Care Tax Credit

In April of this year, the Internal Revenue Service mailed postcards to more than four million small businesses and tax-exempt organizations to make them aware of the benefits of the recently-enacted small business health care tax credit.

Included in the Patient Protection and Affordable Care Act approved by Congress last month and signed into law by President Obama, the credit is one of the first health care reform provisions to go into effect. The credit, which takes effect this year, is designed to encourage small employers to offer health insurance coverage for the first time or maintain coverage they already have.

"We want to make sure small employers across the nation realize that — effective this tax year — they may be eligible for a valuable new tax credit. Our postcard mailing — which is targeted at small employers — is intended to get the attention of small employers and encourage them to find out more," IRS Commissioner Doug Shulman said. "We urge every small employer to take advantage of this credit if they qualify."

In general, the credit is available to small employers that

pay at least half the cost of single coverage for their employees in 2010. The credit is specifically targeted to help small businesses and tax-exempt organizations that primarily employ low- and moderate-income workers.

For tax years 2010 to 2013, the maximum credit is 35 percent of premiums paid by eligible small business employers and 25 percent of premiums paid by eligible employers that are tax-exempt organizations. The maximum credit goes to smaller employers — those with 10 or fewer full-time equivalent (FTE) employees — paying annual average wages of \$25,000 or less. Because the eligibility rules are based in part on the number of FTEs, not the number of employees, businesses that use part-time help may qualify even if they employ more than 25 individuals. The credit is completely phased out for employers that have 25 FTEs or more or that pay average wages of \$50,000 per year or more.

Eligible small businesses can claim the credit as part of the general business credit starting with the 2010 income tax return they file in 2011. For tax-exempt organizations, the IRS will provide further information on how to claim the credit.

IRS

### Do You Qualify for the Small Business Health Care Tax Credit?

**T**his new credit helps small businesses and small tax-exempt organizations afford the cost of covering their employees and is specifically targeted for those with low- and moderate-income workers. It's designed to encourage small employers to offer health insurance coverage for the first

time or maintain coverage they already have. In general, the credit is available to small employers that pay at least half the cost of single coverage for their employees.

Millions of small employers received postcards from the IRS beginning the week of April 19 that alerted them to the new

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## Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits

Beginning with returns for the 2009 plan year, the Schedule SSA (Form 5500) has been eliminated as a schedule of the Form 5500 Annual Return/Report and is replaced with Form 8955-SSA. Plan administrators must file this new form with the IRS and **not** through the EFAST2 filing system.

Plan administrators are not required to file the Form 8955-SSA for the 2009 plan year and subsequent years until guidance is issued by the IRS. The IRS anticipates the guidance will establish a special due date, expected to occur in 2011, for the 2009 Form 8955-SSA.

**Note:** The special due date for Form 8955-SSA **will not** affect the time for filing the applicable Form 5500 or Form 5500-SF for the 2009 plan year through EFAST2.

After the Form 8955-SSA and related instructions are available for filing, plan administrators should expect to have a reasonable amount of time to complete and file the form by the special due date. The information reported on the new form will be similar to the information previously required for Schedule SSA. Refer to the "Form 5500 Corner" on IRS.gov under "Retirement Plans Community" and "Forms/Pubs/Products" for updates on the

availability of the new Form 8955-SSA.

The new Form 8955-SSA must be filed directly with the IRS either on paper or electronically (once available). Paper forms may be filed by mailing them to Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201-0024. You can obtain forms by calling 800-TAX-FORM (800-829-3676) or you can go to [www.irs.gov](http://www.irs.gov) to access forms and publications.

Electronic Forms 8955-SSA will be filed with the Internal Revenue Service, Information Returns Branch, through the FIRE (Filing Information Returns Electronically) System after January 2011. Plan Administrators wishing to file electronically must apply for a Transmitter Control Code (TCC) by filing Form 4419, *Application for Filing Information Returns Electronically (FIRE)*, available at [www.irs.gov](http://www.irs.gov). Electronic filing specifications are provided in Publication 4810, *Specifications for Filing Form 8955-SSA Electronically*, which will be available on IRS.gov after Oct. 2010. Testing of electronic file submissions may be available for Form 8955-SSA in Nov. 2010. Questions on electronic filing format as described in Publication 4810 can be answered by calling 866-455-7438, ext 4. For questions on tax law and paper filings, call 877-829-5500. **IRS**

## Affordable Care Act Permits Small Employers to Establish Simple Cafeteria Plans

Under the Affordable Care Act, small employers may offer simple cafeteria plans to employees without having to meet the nondiscrimination requirements of a classic cafeteria plan or of certain benefits provided through the cafeteria plan.

To establish a simple cafeteria plan, an employer must have employed an average of 100 or fewer employees on business days during either of the two preceding years.

If the employer's simple cafeteria plan meets certain contribution, eligibility, and participation requirements, then it can be treated as meeting applicable nondiscrimination requirements during the year — even if the employer increases hiring in subsequent years. However, this exemption does not apply after an employer reaches an average of 200 or more employees on business days during a year.

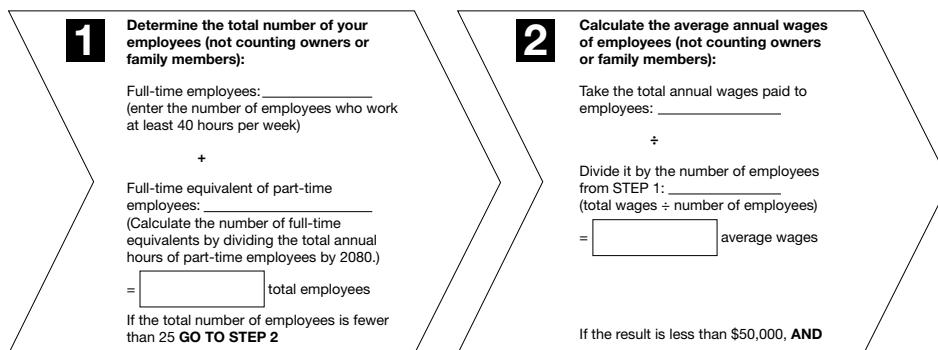
These plans will be allowable after December 31, 2010. As it becomes available, the IRS will provide additional information about simple cafeteria plans on the Affordable Care Act section of [IRS.gov](http://IRS.gov). **IRS**

## Do You Qualify for the Health Care Tax Credit?

continued from page 1

Small Business Health Care Tax Credit and encouraged them to check their eligibility. Even if you didn't receive a postcard, your business still may be eligible.

Visit the **Small Business Health Care Tax Credit for Small Employers** page on [IRS.gov](http://IRS.gov), [www.irs.gov/newsroom/article/0%2C%2Cid=223666%2C00.html](http://www.irs.gov/newsroom/article/0%2C%2Cid=223666%2C00.html), for eligibility requirements, amount of credit available, frequently asked questions, and more. If you are a small employer (business or tax-exempt) that provides health insurance coverage to your employees, determine if you may qualify for the Small Business Health Care Tax Credit by following the three simple steps shown to the right. **IRS**



**>>** you may be able to claim the **Small Business Health Care Tax Credit**. Find out more information at [IRS.gov](http://IRS.gov).

## Hiring a New Employee

### Get the paperwork done right the first time



It's exciting to have a new employee join your business to take on some of the tasks you've been wanting to delegate. Here are some tips from the American Payroll Association on taking care of the paperwork so it doesn't come back to haunt you later.

#### Work Eligibility

Verify that the employee is legally eligible to work in the United States. The employee and employer must each complete their parts of Form I-9, *Employment Eligibility Verification*, and the employee must show original documents that prove identity and work authorization. Form I-9 may be completed as soon as the employee accepts your job offer and must be completed by your third business day after his or her first day of work. Make sure you're using one of the 2009 revisions of the form and its list of acceptable documents. The form and the Handbook for Employers are available at [www.uscis.gov/i-9](http://www.uscis.gov/i-9).

E-Verify is an online system that allows employers to electronically verify that a new hire's name and social security number (SSN) are a match in the records of the Social Security Administration and that the new hire is authorized to work in the U.S. according to the U.S. Citizenship and Immigration Services. Form I-9 must still be completed, however. E-Verify is required for employers that are federal contractors, and it is required under the laws of many states. More information is available at [www.uscis.gov/E-Verify](http://www.uscis.gov/E-Verify).

#### Withholding Allowance Certificates

This is the employee's entry into the U.S. tax system! The employee should complete a federal Form W-4, *Employee's Withholding Allowance Certificate*, and any applicable state withholding form so that you can withhold the correct amount of income tax. Form W-4 is at [www.irs.gov/pub/irs-pdf/fw4.pdf](http://www.irs.gov/pub/irs-pdf/fw4.pdf). If the employee does not complete a Form W-4, withhold federal income tax based on a marital status of "single" and zero withholding allowances.

You may ask the employee to show you the Social Security card (and you may photocopy it) so that you can verify that the name and SSN that you enter in your payroll records and eventually provide in federal and state payroll reporting (such as Form W-2) are correct. Accuracy ensures that the employee can get all the benefits to which he or she is entitled, such as unemployment insurance and eventual federal retirement payments, and it ensures that you won't receive notices of errors and potential penalties.

#### Tax Savings Under the HIRE Act

You may be entitled to relief from the employer share of social security taxes on wages paid to your new hire through the end of the year, as well as up to \$1,000 in a business income tax credit per qualified employee. The employee must certify that he or she has not been employed for more than 40 hours during the 60 days prior to joining you. A convenient way to obtain that certification is through Form W-11, *HIRE Act Employee Affidavit*. It is at [www.irs.gov/pub/irs-pdf/fw11.pdf](http://www.irs.gov/pub/irs-pdf/fw11.pdf) and also describes other conditions to be met.

#### Verify Employee's Name and Number

Even if you saw the employee's social security card, it's a good idea to verify the match of the name and SSN, in case of a name change or fraud. Plus, it's easy and free. You can do it online at [www.ssa.gov/employer/ssnv.htm](http://www.ssa.gov/employer/ssnv.htm). You'll need to register, and, to prevent fraudulent use, an activation code will be mailed to your business address according to SSA's records.

More information, including how to correctly format complex names and what to do if the employee never gives you a SSN, is available at [www.socialsecurity.gov/employer/critical.htm](http://www.socialsecurity.gov/employer/critical.htm).

#### New Hire Reporting

Each new hire must be reported to the state in which he or she works shortly after the date of hire. This information is matched against child support records at the state and national levels to locate parents who owe child support. In addition, many states are using the information to combat fraud in the areas of unemployment insurance, disability insurance, and workers' compensation benefits.

New hire reporting may be accomplished as easily as faxing a copy of the employee's W-4, but every state offers more methods as well, ranging from mailing a printed report to interactive telephone systems to Internet submission. In addition, multistate employers may elect to send all their new hire reports to just one state. More information, including links to each state's requirement, is at [www.acf.hhs.gov/programs/cse/newhire/employer/private/newhire.htm](http://www.acf.hhs.gov/programs/cse/newhire/employer/private/newhire.htm). **APA**

*Editor's Note: The American Payroll Association's strong partnership with the IRS and SSA allows it to prepare its publications and classes, such as Preparing for Year-End and 2011, with the most accurate and up-to-date information to educate employers. More information about the APA is available at [www.americanpayroll.org](http://www.americanpayroll.org).*

## APA's National Payroll Week Web Site: Lots of Great Resources and a Free Paycheck!

**N**ational Payroll Week (NPW), September 6-10, 2010, celebrates the hard work of America's 156 million wage earners, the payroll professionals who pay them and the organizations for which we all work. Together, through the payroll withholding system, employees and employers contribute, collect, deposit, and report over \$1.7 trillion, or 71.9%, of the annual revenue of the U.S. Treasury (IRS 2009 Data Book, Table 1).

APA's National Payroll Week Web site has paycheck calculators to help you and your employees, and information on saving for retirement, reducing your tax bill, and understanding your pay.

Complete the short, online "Getting Paid In America" survey to be entered into a drawing for a free paycheck (the average of all biweekly pay in the U.S. according to the Bureau of Labor Statistics), and a free trip for two to Las Vegas, NV.

Learn more on APA's National Payroll Week at [www.nationalpayrollweek.com](http://www.nationalpayrollweek.com). **APA**

## APA Seminar/Webinar: Year-End Compliance and New Rules for 2011

**T**he American Payroll Association's *Preparing for Year-End and 2011* provides updates on the latest changes in legislation and regulations that affect the close of 2010 and the beginning of 2011, including:

- Changes to 941/W-2 reporting under the HIRE Act
- Reporting employer-provided health care in 2011
- Change in definition of "medical expense" for flexible spending arrangements and health savings accounts
- Calendar of year-end tasks
- Fringe benefit taxation and reporting
- Annually announced values (pension plan limits, mileage rates, etc.)

Any of the one-day seminars can be attended at locations around the country or any/all of four segments of the class are offered as webinars online. Some seminars are customized for government/public sector payrolls and for accounts payable professionals. Most of the one-day seminars also include a presentation by IRS and SSA.

For more information, visit [www.americanpayroll.org/course-conf](http://www.americanpayroll.org/course-conf) and click "Specialty Seminars" and "Webinars."

## The Taxpayer Advocate Service is Your Voice at the IRS!

**T**axpayer Advocate Service (TAS) is an independent organization within the IRS. TAS helps taxpayers resolve problems with the IRS and recommends changes that will prevent the problems. Here are seven things every taxpayer should know about TAS:

1. TAS is your voice at the IRS.
2. Our service is free, confidential, and tailored to meet your needs.
3. You may be eligible for TAS help if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just isn't working as it should.
4. TAS helps taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation. This includes businesses as well as individuals.

5. TAS employees know the IRS and how to navigate it. We will listen to your problem, help you understand what needs to be done to resolve it, and stay with you every step of the way until your problem is resolved.

6. TAS has at least one local taxpayer advocate in every state, the District of Columbia, and Puerto Rico. You can call your local advocate, whose number is in your phone book, in Publication 1546, *Taxpayer Advocate Service — Your Voice at the IRS*, and under Contact Your Advocate at [www.irs.gov/advocate/article/0%2C%2Cid=97402%2C00.html](http://www.irs.gov/advocate/article/0%2C%2Cid=97402%2C00.html). You can also call our toll-free case intake line at 877-777-4778.


7. You can learn about your rights and responsibilities as a taxpayer by visiting the TAS online tax toolkit at [www.taxtoolkit.irs.gov](http://www.taxtoolkit.irs.gov). 

## HIRE Act: Questions and Answers for Employers

**U**nder the Hiring Incentives to Restore Employment (HIRE) Act, enacted March 18, 2010, two new tax benefits are available to employers who hire certain previously unemployed workers ("qualified employees").

The first, referred to as the payroll tax exemption, provides employers with an exemption from the employer's 6.2 percent share of social security tax on wages paid to qualifying employees, effective for wages paid from March 19, 2010 through December 31, 2010.

In addition, for each qualified employee retained for at least 52 consecutive weeks, businesses will also be eligible for a general business tax credit, referred to as the new hire retention credit, of 6.2 percent of wages paid to the qualified employee over the 52 week period, up to a maximum credit of \$1,000.

More information on HIRE is available at [www.irs.gov/businesses/small/article/0%2C%2Cid=220745%2C00.html](http://www.irs.gov/businesses/small/article/0%2C%2Cid=220745%2C00.html). 

## IRS Provides Tax Help, Guidance to Gulf Oil Spill Victims

**O**n July 17, the Internal Revenue Service provided guidance to individuals and businesses affected by the oil spill in the Gulf of Mexico during a special Gulf Coast Assistance Day.

"This is a very difficult time for many people affected by the oil spill in the Gulf of Mexico. As residents of the region cope with the evolving situation, I want to assure them that the IRS will be doing everything it can to provide tax help to those who need it," IRS Commissioner Doug Shulman said. "We encourage anyone who has an issue with the IRS to contact us and explain their hardship, and we will work with them to find a solution. We'll do everything we can under current law to help taxpayers."

The guidance is based on current law and it explains how recipients of payments from BP should treat the payments for tax purposes. According to the current law, BP payments for lost income are taxable in the same way that the wages or business income these payments are replacing would have been. The law treats


compensation for lost wages or income differently for tax purposes than compensation for physical injuries or property loss, which generally are non-taxable.

Every person can have unique financial circumstances, so the IRS encourages taxpayers to review their tax situation or talk with their tax preparers about the implications of payments or compensation from the oil spill.

The new information is available in a question-and-answer format on a special section of the IRS website, *IRS.gov*. The IRS is closely monitoring the situation in the Gulf, and additional information will be added to *IRS.gov* as it becomes available.

In addition, taxpayers with problems related to the Gulf spill will soon be able to reach IRS personnel through an IRS toll-free telephone line. Specially trained IRS personnel will be available to help people with tax questions related to the oil spill. More information will be available soon about this telephone line.

The IRS encourages taxpayers and businesses in the Gulf struggling with payment or collection issues to contact the agency. The IRS continues to have a number of ways to help taxpayers dealing with oil spill issues or other economic hardship issues, including:

- Assistance of the Taxpayer Advocate Service at [www.irs.gov/advocate/index.html](http://www.irs.gov/advocate/index.html) for those taxpayers experiencing economic harm, who are seeking help resolving tax problems that have not been resolved through normal channels.
- Postponement of collection actions in certain hardship cases.
- Added flexibility for missed payments on installment agreements and offers in compromise for previously compliant individuals having difficulty paying.
- IRS employees will be permitted to consider a taxpayer's current income and potential for future income when negotiating an offer in compromise.
- Accelerated levy releases for taxpayers facing economic hardship. 

## E-Verify—New Interface, New Training

**Guides and manuals organized onto one page**

E-Verify users will notice a redesigned interface that was launched on June 13, 2010. The US Citizenship and Immigration Services (USCIS) made E-Verify even easier for employers to use by implementing a modern design, intuitive navigation, helpful compliance tools, and clear language.

In addition, E-Verify manuals and guides are now available on one page — Publications: Manuals and Guides, [www.uscis.gov/portal/site/uscis/menuitem.eb1d4c2a3e5b9ac89243c6a7543f6d1a/?vgnextoid=3625479347ea6210VgnVCM100000b92ca60aRCRD&vgnnextchannel=3625479347ea6210VgnVCM100000b92ca60aRCRD](http://www.uscis.gov/portal/site/uscis/menuitem.eb1d4c2a3e5b9ac89243c6a7543f6d1a/?vgnextoid=3625479347ea6210VgnVCM100000b92ca60aRCRD&vgnnextchannel=3625479347ea6210VgnVCM100000b92ca60aRCRD), within the USCIS website. Updated publications will be available this month, USCIS has announced.

E-Verify is an online system that allows employers to electronically verify that a new hire's name and social security number are a match in the records of the Social Security Administration, and that the new hire is authorized to work in the United States, according to the Department of Homeland Security.

If you are a current user, you will still use your existing user ID and password and will still have access to all of your cases. The first time you log in after the update, you'll be required to take a short tutorial to learn about the changes. This tutorial should take about 20 minutes, according to USCIS.

The redesign implements USCIS's "plain language" initiative. This should make E-Verify easier to understand for employers and employees. USCIS does still make a glossary available.

To learn more about the change or to learn about E-Verify in general, CIS has these educational vehicles:

- Webinars: [www.uscis.gov/portal/site/uscis/menuitem.5af9bb95919f35e66f614176543f6d1a/?vgnextoid=9085bd181e09d110VgnVCM1000004718190aRCRD&vgnnextchannel=75bce2e26140510VgnVCM1000004718190aRCRD](http://www.uscis.gov/portal/site/uscis/menuitem.5af9bb95919f35e66f614176543f6d1a/?vgnextoid=9085bd181e09d110VgnVCM1000004718190aRCRD&vgnnextchannel=75bce2e26140510VgnVCM1000004718190aRCRD) on I-9, E-Verify, and E-Verify for Federal Contractors

- New "how to" videos on how to create a case and how to respond to a tentative non-confirmation (TNC). Both videos are located on [www.uscis.gov](http://www.uscis.gov).

E-Verify is currently used by over 205,000 employers at more than 750,000 worksites and is growing by more than 1,400 employers a week. For more information, visit [www.dhs.gov/E-Verify](http://www.dhs.gov/E-Verify). **APA**

*Editor's Note: The American Payroll Association (APA) works closely with USCIS as well as Immigration and Customs Enforcement to minimize employer burden while supporting the government's goal of keeping our nation secure. More information about the APA is available at [www.americanpayroll.org](http://www.americanpayroll.org).*

## Disaster Assistance and Emergency Relief for Individuals and Businesses

Special tax law provisions may help taxpayers and businesses recover financially from the impact of a disaster, especially when the federal government declares their location to be a major disaster area. Depending on the circumstances, the IRS may grant additional time to file returns and pay taxes. Both individuals and businesses in a federally declared disaster area can get a faster refund by claiming losses related to the disaster on the tax return for the previous year, usually by filing an amended return.

The IRS also offers audio presentations on Planning for Disaster. These presentations discuss business continuity planning, insurance coverage, recording keeping and other tips to stay in business after a major disaster.

For more information about tax relief in disaster situations, visit [www.irs.gov/businesses/small/article/0%2C%2Cid=156138%2C00.html](http://www.irs.gov/businesses/small/article/0%2C%2Cid=156138%2C00.html). **IRS**

## Revised Form SS-4, Application for Employer Identification Number, Requires Identification of Responsible Party

The Internal Revenue Service revised Form SS-4, *Application for Employer Identification Number*, to clearly identify the applicant's true owner. Effective January 2010, all mail, fax, phone, and electronic EIN applications must disclose the name and taxpayer identification number of the true "responsible party" for the entity requesting an EIN.

For an EIN applicant that is publicly traded or is registered with the Securities and Exchange Commission, the "responsible party" is the principal officer, general partner, grantor, owner of a disregarded entity, owner, or trustor, depending on the business entity of the applicant. For all other entities, the "responsible party" is the person who can control, manage, or direct the entity and the disposition of the entity's funds and assets.

A nominee is an entity with delegated authority to act in name only and can never be the "responsible party" for the Form SS-4 application. The IRS does not accept the use of nominees to obtain EINs. The SS-4 must be signed by an individual with the authority to legally bind the entity; therefore, it cannot be signed by a nominee.

Prior to the SS-4 revision, taxpayers obtained EINs using nominee individuals for the EIN application process. Entities that used nominees on their applications should consider updating the information shown on the original application. Third party designees filing online applications must retain a complete copy of the paper Form SS-4, signed by the responsible party, and a signed authorization statement, for each EIN application filed with the IRS.

Using nominees in the EIN application process prevents the IRS from gathering appropriate information on entity ownership. It may also facilitate tax non-compliance by entities and their owners. Clearly identifying an entity's true owner makes it difficult for taxpayers to conceal their income and assets. The IRS will pursue penalties, injunctions, or other enforcement action to prevent the misuse of EIN applications. **IRS**

## IRS NEWS

## Online Learning and Educational Products on IRS.gov

**IRS Live** IRS Live is for the tax pro in the know. A live webinar, IRS Live is a panel discussion among IRS experts and industry professionals aimed at educating tax professionals on the most current and complex tax issues affecting them and their clients.

**IRS Video Portal** The IRS Video portal contains video and audio presentations on topics of interest to small businesses, individuals and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and webinars, as well as audio archives of tax practitioner phone forums.

**Small Business/Self-Employed Virtual Small Business Tax Workshop** Topics include: What you need to know about Federal Taxes and your new business, how to set up and run your business so paying taxes isn't a hassle, Federal Unemployment Taxes, and much more.

**The Small Business Resource Guide** The online version of the Small Business Resource Guide (SBRG) is no longer available, but you can find your tax topic on *IRS.gov* using the A-Z Index for Business page.

**Small Business Products Online Ordering** Looking for a tool to help you meet your tax requirements? Choose from our free products, developed especially for the Small Business/Self-Employed person, and obtain updated information on existing products. Order today online or by calling (800) 829-3676.

**Tax Calendar for Small Businesses and Self-Employed (Publication 1518)** This calendar is filled with useful information on general business taxes, IRS and SSA customer assistance, electronic filing and paying options, retirement plans, business publications and forms, common tax filing dates, and Federal legal holidays.

**Rate Our Products and the Web site** Help us to help you! We want to know how our products fit your needs as a businessperson. To make a better, more informative, and more "user friendly" product or Web site, we need your input.

### Tax Scams—How to Recognize and Avoid Them

To help the public recognize and avoid abusive tax schemes, the IRS offers an abundance of educational materials. Participating in an illegal scheme to avoid paying taxes can result in imprisonment and fines, as well as the repayment of taxes owed with penalties and interest. Education is the best way to avoid the pitfalls of these "too good to be true" tax scams.

**Basic Tools for Tax Professionals** This tool is to help practitioners find information needed to better serve their clients. A one-stop shop.

**SBA's Small Business Training Network** This site is a virtual campus housing free training courses, workshops and knowledge resources designed to assist entrepreneurs and other students of enterprise.

**Understanding Taxes** The Understanding Taxes (UT) program features over 1,100 pages of content designed to make learning taxes interactive, relevant, and educational. Understanding Taxes makes real world connections to classroom instruction. It is a great resource for high schools, community colleges, and the general public for learning more about the history, theory, and application of taxes in the United States.

**Link and Learn Taxes** This web-based program is the core curriculum through which IRS Partners and Volunteers are given quality baseline training in tax return preparation. This fun, interactive course teaches you the basics to accurately prepare income tax returns for individuals and obtain your volunteer certification along the way — at your own pace!

**SBTV.com** SBTv.com is a television network on the Web devoted exclusively to providing engaging streaming video content to small businesses. It provides technical information on how to run your business, inspirational stories from entrepreneurs across the country, information about small business conferences and events, and resources to help solve day-to-day business challenges.

# Reporter

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**Comments** may be sent to Laura Askew, Editor

**Mail** (NOT for change of address):  
Internal Revenue Service  
Small Business/Self-Employed Communications  
C2-220, 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*

*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.

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