

Social Security Administration

Internal Revenue Service

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A Newsletter for Employers

IRS Begins Employment Tax Research Study

By the end of March, the Internal Revenue Service began the Employment Tax National Research Program, the first comprehensive employment tax compliance study in 25 years. Business practices regarding employment tax issues have changed significantly since the 1980s, necessitating this study. Examinations are being conducted to help the IRS understand the compliance characteristics of employment tax filers (see Page 2 article: Tips on Dealing with an IRS Audit).

The results will allow the IRS to gauge more accurately the extent to which businesses properly comply with employment tax law and related reporting requirements. This information will help the IRS select for exam employment tax returns with the greatest compliance risk.

There are two main goals for the ET NRP:

- To secure statistically valid information for computing the Employment Tax Gap;
- To determine compliance characteristics so IRS can focus on the employment tax areas with the most compliance problems.

The IRS will randomly select 2,000 taxpayers each year for the next three years. The examinations will be comprehensive in scope. Taxpayers will receive notices describing the NRP process, similar to those used in recent NRP studies for individuals and Form 1120S corporations.

Records pertaining to employment tax returns and issues will be subject to review during these examinations. Employers should have all of their records available to expedite these examinations. 

Learn More Online

- Employment Tax and Classifying Workers at www.irs.gov/newsroom/article/0%2C%2Cid=177092%2C00.html
- Independent Contractor (Self-Employed) or Employee? at www.irs.gov/businesses/small/article/0%2C%2Cid=99921%2C00.html
- The Tax Gap on IRS.gov at www.irs.gov/newsroom/article/0%2C%2Cid=158619%2C00.html

Social Security Offers Consent-Based Social Security Number Verification Service

Social Security welcomes new customers to enroll in its Consent-Based Social Security Number Verification service (CBSV). CBSV went live in 2008 and more than 100 companies have enrolled to use this service.

CBSV permits private businesses, government agencies or tax preparers to verify whether a name and Social Security Number (SSN) combination match the data in its Master File of SSNs. It provides instant, automated SSN verification and it easily handles large volume requests.

Using CBSV, participating companies can verify the SSNs of their customers and clients. Companies using CBSV include firms providing background and pre-employment checks, tax preparation and financial services. Users have a choice of three possible modes of access to CBSV: web service, internet online or batch.

CBSV requires participating companies to pay a fee and obtain the written consent of the SSN holder. This consent authorizes Social Security to disclose the SSN verification to

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Tips on Dealing with an IRS Audit



The Internal Revenue Service is conducting 6,000 comprehensive, random employment tax audits as the centerpiece of its National Employment Tax Research Program, which will help it focus its resources on the industries and practices that contribute most to this portion of the tax gap.

The American Payroll Association offers these tips if your company is selected for an employment tax audit under the NRP or under the IRS's general audit program, or if your company is selected for a comprehensive tax audit.

First Steps

Your organization may be informed by letter or by phone that it has been selected for an audit. The letter, often referred to as the "confirmation letter," may contain a request for the information the IRS wants to peruse, or this request may come at a later date. In either case, the next step for the IRS is to have the agents who will be conducting the fieldwork meet with your organization.

Before this meeting takes place, establish an internal team that will coordinate your organization's participation during the examination. This may include representation from payroll, accounts payable, accounting, human resources, internal auditing, general counsel, and outside tax professionals.

A properly functioning internal team should appoint an audit controller to manage the examination and supervise the input from any of your employees. This individual should assemble and regulate the flow of information between the IRS and your organization. The audit controller should review all information before it is turned over to the IRS and be present during tours and interviews of your employees.

The objective is not to restrict or hide information. Rather, the objective is to make sure the information released to the IRS is organized, complete, and focused.

Requests for information by IRS should be made through your audit controller in writing by use of Form 4564, the *Information Document Request*. You are required to provide the IRS with all the information it is legally allowed to request. However, you should also note that your organization needs to provide no more than the information specifically requested by the IRS.

Appeals

It is perfectly acceptable to have unresolved audit issues with the auditors. If at any time your organization does not feel an agent is conducting himself/herself professionally, the audit should be stopped, and you should ask to discuss the matter with the auditor's supervisor to resolve differences.

Audit issues that cannot be resolved during the examination and which are not part of a closing agreement may be appealed to an IRS Appeals Office. Open audit issues that cannot be resolved with this Office may be litigated through a formal trial. Because of the time and expense involved with litigation of un-reconciled tax disputes, this option should be chosen only as a last resort. **APA**

Editor's Note: The American Payroll Association is an integral partner with the Internal Revenue Service and the Social Security Administration. This allows APA to include the most accurate and up-to-date information in its seminars, publications, and webinars, such as its Payroll Tax Forum. More information about the APA is available at www.americanpayroll.org.

Learn More Online

- Publication 583, *Starting a Business and Keeping Records*, at www.irs.gov/pub/irs-pdf/p583.pdf
- What Occurs During an Examination at www.irs.gov/govt/fslg/article/0%2C%2Cid=159772%2C00.html
- Publication 5 (PDF), *Your Appeal Rights and How To Prepare A Protest If You Don't Agree* at www.irs.gov/pub/irs-pdf/p5.pdf
- Publication 556, *Examination of Returns, Appeal Rights and Claims for Refund* at www.irs.gov/publications/p556/index.html

SSN Verification Service

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the requesting party. CBSV results may only be used for the reason the number holder specifies on the consent form. An Employer Identification Number (EIN) is required to enroll and become a CBSV user.

How to Enroll

To use CBSV, a company must sign an agreement with Social Security, pay a non-refundable enrollment fee of \$5,000 and then pay a transaction fee per SSN verification request. The transaction fee is presently \$0.56 and must be paid in advance. Periodically, Social Security will recalculate the costs it incurs in providing the CBSV service and, as needed, will adjust the transaction fee it charges. Subscribers will be notified in writing of any change in the transaction fee. Social Security may close enrollment to CBSV at its discretion.

It is important to note that CBSV is different from Social Security's other SSN verification service, Social Security Number Verification Service (SSNVS).

SSNVS is solely for employers verifying the information of their employees or former employees before preparing and submitting Forms W-2; and it cannot be used as part of the pre-hiring process. Since SSNVS supports Social Security's program administration, there are no fees for using SSNVS and the signed consent of the number holder is not needed.

CBSV, on the other hand, is available to any interested party with an EIN. It is important to note that CBSV is available to tax preparers and also may be used for pre-employment checks. CBSV will verify a name and SSN combination as matching or not matching SSA records for any party registered to use the service, but fees are charged and the number holder's written consent is required. **SSA**

Learn More Online

- CBSV Enrollment and Detailed Information at www.socialsecurity.gov/cbsv

SSA NEWS

A New Look for Social Security's Electronic Wage Reporting (EWR) Handbook

The EWR Handbook is now separate from the Business Services Online (BSO) Handbook. The newest version of the EWR Handbook is called the *Electronic W-2 Filing User Handbook* with a new tabbed format.

The *EWR Handbook* is organized using the following tabs that will make it easier and more intuitive to find answers about wage reporting:

- **Overview:** An introduction to BSO, changes for Tax Year 2009, system requirements, security, BSO availability and important dates and times.
- **Getting Access:** How to register, services offered and account maintenance information, including a link to the registration handbook.
- **Using the Services:** A detailed explanation of all of the EWR Wage Reporting applications.
- **Help for W-2 Filing:** The EWR and IRS contact information.
- **General SSA Contact Information:** Contact information for other Social Security programs.

In addition, there is a separate handbook for registration called the *Business Services Online Integrated Registration Services (IRES) User Registration Handbook for Tax Year 2009*.

Resources Online

- *EWR Handbook* (pdf) at www.ssa.gov/employer/bsowwug.pdf
- *BSO User Handbook* at www.ssa.gov/employer/bsohbnew.htm
- *Business Services Online Integrated Registration Services (IRES) User Registration Handbook* at www.ssa.gov/employer/bsoregug.pdf

W-2C Online

Don't forget that you can use Business Services Online to create, print and submit corrected Forms W-2C directly over the Internet. W-2C Online is as easy to use as the other options in the BSO suite. Plus, it is free!

Learn More Online

- Business Services Online at www.socialsecurity.gov/employer/ choose How to File

The Social Security Statement

Each year, Social Security automatically sends a Social Security Statement to workers age 25 or older who are not already receiving benefits. Workers can expect to receive their Statement about three months before their birthday.

The statement provides a year-by-year display of earnings that have been reported to the individual's Social Security record. It also includes a summary of the estimated benefits a worker and his or her family might receive if the worker retires, becomes disabled, or dies. The statement can play an important role in helping workers plan for their financial future.

Learn More Online

Information About Your Statement at www.socialsecurity.gov/mystatement

Changes to the Current Telephone Social Security Number Verification Process

Social Security will no longer verify up to five employee SSNs for employers, for wage reporting purposes, over the telephone. Effective December 2009, you must now use the Telephone Number Employer Verification System (TNEV) or Social Security Number Verification Service (SSNVS) to verify SSNs. Employees who verify SSNs for their employers must be registered SSNVS users in order to access TNEV and/or SSNVS. If you are not a registered SSNVS user, don't delay—REGISTER TODAY for SSNVS.

Learn More Online

- Telephone Number Employer Verification at www.ssa.gov/employer/documents/TNEV.pdf
- Social Security Number Verification Service at www.ssa.gov/employer/ssnv.htm
- Call 1-800-772-6270 (TDD/TTY 1-800-325-0778) or send an email to employerinfo@ssa.gov

New Schedule R Clarifies Form 941 for Aggregate Filers

Beginning with the Form 941 due for the first quarter of 2010, the IRS will require taxpayers who file an aggregate Form 941, *Employer's Quarterly Federal Tax Return*, as an agent authorized under section 3504 of the Code to attach the new Schedule R (Form 941), *Allocation Schedule for Aggregate Form 941 Filers* with the Form 941. The first quarter 2010 Form 941 is due 04/30/2010. The Schedule R, Form 941, requires new information from section 3504 agents.

Schedule R provides a line to allocate all the Form 941 entries to each client included on the aggregate

return. This allows the IRS to identify every client included on the aggregate return and to determine how the wage and tax amounts reported on the aggregate Form 941 break down on a client-by-client basis. If an aggregate filer has more than 15 clients, they must use the continuation sheet(s). Most aggregate filers will be able to file via e-file or paper. However, if the aggregate filer is filing for 10,000 or more clients, they must file a paper return.

Internal Revenue Code section 3504 provides that employers may designate an agent to act on their

behalf. Both the agent and the common law employer are liable for the taxes due. The agent files a single aggregate Form 941 using its own Employer Identification Number (EIN) on behalf of all clients.

Form 941 and the Schedule R (Form 941), along with their instructions are available on the Forms and Publications page of IRS.gov. 

Learn More Online

- Form 941 at www.irs.gov/pub/irs-pdf/f941.pdf
- Form 941 Instructions at www.irs.gov/pub/irs-pdf/i941_09.pdf

IRS Improves Virtual Small Business Tax Workshop

The objective of the workshop is to provide training for small business owners on navigating federal taxes. Small business owners who want to learn about their tax rights and responsibilities will find it most useful. Revised from the 2005 version, the enhanced virtual workshop has updated content, a new reference section, interactive features and a completely new look and feel.

The workshop is an interactive product that enables the user to customize its nine lessons to meet their needs. It is also available on CD (not DVD) and will play on most personal computers with CD or DVD drives. Its advantages include:

- The convenience of 24/7 availability, and learning at the user's own pace.
- The materials are free; no enrollment is required.
- The ability to customize the lessons to meet your needs; users can select and view the stand-alone lessons in any sequence.
- Each lesson has a bookmark feature, making it possible to leave and return to a specific point within the lesson. Internet cookies are required for bookmarking; if the user does not want cookies activated, the bookmarking feature can be turned off.
- The new virtual workshop provides a list of useful online references that enhance the learning experience by allowing an Internet-connected user to view references and the video lessons simultaneously.
- The workshop is a dynamic product that allows IRS to update it as tax law changes take effect.
- Small business partners and industry stakeholders can now enroll in the Small Business Ordering System through their local stakeholder liaison to order unlimited free quantities of the Virtual Small Business Tax Workshop CD.

This VSBTW is the first in a series of interactive video products designed exclusively for small business taxpayers. A new companion series for all taxpayers, "Your Guide to an IRS Audit," is in development, with plans for a 2010 launch on IRS.gov on a new web page called the Audit Tax Center. 

Additional Resources

- Virtual Small Business Tax Workshop at www.tax.gov/virtualworkshop
- Small Business Video and Audio Presentations at www.irs.gov/businesses/small/article/0%2C%2Cid=97726%2C00.html
- Stakeholder Liaison local contacts at www.irs.gov/businesses/small/article/0%2C%2Cid=153991%2C00.html

New Video for Employers about ADA Rules for Employing People with Disabilities

The Americans with Disabilities Act (ADA) prohibits discrimination against individuals with disabilities in employment, state and local government services, and services that businesses provide to the public. It is modeled after the Civil Rights Act of 1964 that prohibits discrimination against women and racial minorities. The ADA covers more than seven million businesses, 80,000 units of state and local government, and more than 50 million people with disabilities.

Ten Employment Myths: Information about the Americans with Disabilities Act is a new video aimed at educating employers about the ADA rules for employing people with disabilities. The video uses a question-and-answer format to express common misconceptions, fears, and false assumptions that many employers have about employees with disabilities. It refutes these unfounded myths, explains the ADA in common sense terms, and highlights the advantages of hiring individuals with disabilities. It helps employers realize how unfair it is when highly qualified individuals are denied jobs because of employers' misconceptions and unfounded assumptions about their disabilities.

This seventeen-minute video can be used for staff training as well as for presentation to local

business groups, merchants associations, and similar organizations. It is a companion to *Ten Small Business Mistakes: Information about the Americans with Disabilities Act*, which dispels common misunderstandings that many businesses have about the ADA rules for serving customers with disabilities. Both videos include information about tax credits and deductions that businesses can use to help offset the costs of ADA compliance.

These videos are available free from the U.S. Department of Justice. Single copies in DVD format can be ordered through the toll-free ADA Information Line at 800-514-0301 (voice) or 800-514-0383 (TTY). Online streaming versions are available on the ADA Website at www.ada.gov.



Learn More Online

- Ten Employment Myths at www.ada.gov/videogallery.htm
- Reaching Out to Customers With Disabilities at www.ada.gov/reachingout/intro1.htm
- Ten Small Business Mistakes at www.ada.gov/videogallery.htm#anchor10mistakes990
- ADA Web site at www.ada.gov

IRS Issues Rules on Withholding Amounts on Wages Paid to Nonresident Alien Employees

Notice 2009-91 provides guidance to employers paying wages to nonresident alien employees for services performed within the United States. The notice indicates that effective for wages paid on or after January 1, 2010, new rules will be used in determining the amount of income tax to be withheld from the wages of nonresident alien employees performing services within the United States. These new rules will be set forth in the new revision of Publication 15 (Circular E), *Employer's Tax Guide*, and other IRS publications.

These rules need to be modified to reflect changes made in the withholding tables as a result of the enactment of section 36A of the Code (the "Making Work Pay Tax Credit") in the American Recovery and Reinvestment Act of

2009 (Public Law No. 111-5) (ARRA). Nonresident alien individuals are not eligible for the Making Work Pay Tax Credit under section 36A. The modified rules provide for withholding on the wages of nonresident alien employees that more closely approximates their income tax liability.

There are new procedures to determine the amount of income tax to withhold from nonresident alien employees for wages paid in 2010. Section 9 of the 2010 Publication 15, (Circular E), *Employer's Tax Guide* has the details. 

Learn More Online

- Notice 2009-91 at www.irs.gov/pub/irs-drop/n-09-91.pdf
- Publication 15 at www.irs.gov/publications/p15/index.html

IRS Reminds Tax-Exempt Organizations to File Their Annual Information Return

The IRS reminds tax-exempt organizations to file their annual information returns with the IRS. Beginning in 2010, most organizations that are required to file a return but haven't for three consecutive years will *automatically* lose their tax-exempt status. According to the Pension Protection Act of 2006, revocation is automatic for organizations required to file an annual information return but don't file for the three-year period.

A tax-exempt organization that loses its exemption must file a Form 1120, *U.S. Corporation Income Tax Return* or a Form 1041, *U.S. Income Tax Return for Estates and Trusts*, and pay income taxes.

The size and type of tax-exempt organization determines which annual information return the organization must file:

- Small organizations, with gross receipts of \$25,000 or less, can file Form 990-N, called an e-Postcard, because it must be filed electronically on www.irs.gov. It's easy to complete and only takes a few minutes.
- Larger organizations use Form 990, *Return of Exempt Organizations Exempt from Income Tax*, or the shorter 990-EZ, depending on the amount of their receipts and assets.
- Private foundations file Form 990-PF, *Return of Private Foundation*.

Some organizations, such as churches, are not required to file annual information returns. Further explanation of these requirements and the filing thresholds is available on IRS's Tax Exempt/Government Entities Web site.

Returns are due by the fifteenth day of the fifth month after the end of an organization's tax year. So if, for example, the tax year ends on December 31, 2009, the 990 series return is due on May 15, 2010.

The names of organizations whose tax-exemption has been revoked will be available to the public and state charity and tax officials on irs.gov.

In order for an organization to regain its tax-exemption, it must reapply by filing Form 1023 (for 501(c)(3) organizations) or Form 1024 (for organizations exempt under other Code sections) and pay the appropriate application fee. If the IRS approves the application, tax-exempt status will be effective as of the date of the application, unless the organization demonstrates reasonable cause for failure to file. In that case exemption will be effective as of the date of the revocation. Be aware, any income from the date of the revocation to the new effective date may be taxable.

To avoid revocation and the expensive and time-consuming reinstatement process, the IRS

encourages tax-exempt organizations to file past due Forms 990. Although the 3-year rule applies only to the 990-series returns, this is a good time to make sure that other IRS-related filings are up-to-date, including the organization's Form 941, *Employer's Quarterly Federal Tax Return*, and Form 990-T, *Exempt Organization Business Income Tax Return*. If needed, an organization may wish to enter into a closing agreement to resolve tax liability issues. Information about initiating a closing agreement is on irs.gov.

The best thing to do is to not let your tax-exempt status expire. See www.irs.gov/efo for complete information about filing requirements. **IRS**

Learn More Online

- Tax Information for Charities & Other Non-Profits at www.irs.gov/charities/article/0%2C%2Cid=202556%2C00.html
- 2008 Forms 990 and 990-EZ available at www.irs.gov/charities/article/0%2C%2Cid=201398%2C00.html
- Return Due Dates for Exempt Organizations at www.irs.gov/charities/article/0%2C%2Cid=210781%2C00.html
- Closing Agreements at www.irs.gov/charities/article/0%2C%2Cid=202556%2C00.html

Pilot Program Tests Truncating Social Security Numbers on Paper Payee Statements

Notice 2009-93 creates a pilot program allowing filers of information returns to truncate an individual payee's nine-digit identifying number on paper payee statements for calendar years 2009 and 2010 if the filers meet the requirements set forth in this notice.

This notice only applies to paper payee statements in the Form 1098 series, Form 1099 series, and Form 5498 series. Filers who meet the requirements in this notice will be treated as having satisfied any requirement in Treasury and IRS guidance, whether in a regulation, form, or form instructions, to include a payee's identifying number on a payee statement.

The IRS invites the public to submit comments on this notice by May 1, 2010. Comments are specifically sought on the following:

- Whether truncation of an individual's identifying

number on paper payee statements should be required, rather than permitted;

- Whether truncation should be permitted or required for identifying numbers appearing on paper payee statements not within the scope of this notice;
- Whether truncation should be permitted or required for payee statements furnished electronically;
- Whether a filer should be required to include the complete identifying number on the payee statement if requested by the payee; and
- Whether truncation creates difficulties for filers and/or payees. Comments on any other matters relating to the procedures set forth in this notice are also encouraged.

Comments should be submitted to: Internal Revenue Service, CC:PA:LPD:PR (Notice 2009-93), Room 5203, P.O. Box 7604, Ben Franklin Station,

N.W., Washington, D.C. 20044. Alternatively, comments may be hand delivered between the hours of 8:00 a.m. and 4:00 p.m., Monday through Friday, to CC:PA:LPD:PR (Notice 2009-93), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C.

Comments may also be transmitted electronically via the following email address: Notice.Comments@irs.counsel.treas.gov. Please include "Notice 2009-93" in the subject line of any electronic communications. All comments will be available for public inspection and copying. Comments on any other matters relating to the procedures set forth in this notice are also encouraged. **IRS**

Learn More Online

- Notice 2009-93 at www.irs.gov/pub/irs-drop/n-09-93.pdf

News and Announcements

When Businesses Should File Form 8300 for Cash Transactions

Generally, any person in a trade or business who receives more than \$10,000 in cash in a single transaction or in related transactions must file Form 8300.

- IRS Provides Clarification on Form 8300 Issues at www.irs.gov/businesses/small/article/0%2C%2Cid=203187%2C00.html

Taxes: What You Need to Know

The Taxpayer Advocate Service, an independent organization within the IRS that helps individuals and businesses resolve problems with the IRS, has revamped its toolkit, *Taxes: What You Need to Know* at www.taxtoolkit.irs.gov.

Publication for Recently Unemployed Taxpayers

New Publication 4128, *Tax Impact of Job Loss*, explains tax issues connected to severance pay, unemployment compensation, pension plans, job search expenses and moving costs. It also discusses self-employment issues for the newly unemployed.

- Publication 4128 at www.irs.gov/pub/irs-pdf/p4128.pdf

IRS Extends Food Industry Tip Reporting Program

The Internal Revenue Service has extended its Food Industry Tip Reporting program for an additional two years. This program simplifies the recordkeeping burden for reporting tip income in the food and beverage industry.

The program, originally set to expire Dec. 31, 2009, has been extended to Dec. 31, 2011, under Revenue Procedure 2009-53.

- IRS Extends Food Industry Tip Reporting Program at www.irs.gov/newsroom/article/0%2C%2Cid=215980%2C00.html
- Revenue Procedure 2009-53 at www.irs.gov/pub/irs-drop/rp-09-53.pdf

IRS Commissioner to Speak at APA's Annual Congress in May

Douglas Shulman, the Commissioner of the Internal Revenue Service, will speak at the 28th annual Congress of the American Payroll and Accounts Payable Associations. The Congress will be at the Gaylord National Resort and Convention Center just minutes from Washington, D.C., in National Harbor, MD, May 25-29, 2010.

APA has asked Commissioner Shulman to speak on the following topics:

- Random employment tax audits under IRS's National Research Program
- Substantiation and taxation of employer-provided cell phones
- Option to print just the last four digits of an individual payee's taxpayer identification number on paper Forms 1098, 1099, and 5498 provided to payees
- Results of audits of backup-withholding from payments to independent contractors
- Effect of the Making Work Pay credit on the 2010 tax-filing season

IRS Issues Proposed Regulations on Reporting Requirement for Payment Card and Third-Party Payment Transactions

The Internal Revenue Service issued proposed regulations under a new statute requiring that, starting with transactions in calendar year 2011, the gross amount of payment card and third-party network transactions be reported annually to participating merchants and the IRS.

The provision is designed to improve voluntary tax compliance by business taxpayers and help the IRS determine whether their tax returns are correct and complete. The IRS also released for comment a draft version of new Form 1099-K, *Merchant Card and Third-Party Payments*, which will be used to make these reports.

Additional Resources

- IR-2009-106, IRS Issues Proposed Regulations on Reporting Requirement for Payment Card and Third-Party Payment Transactions at www.irs.gov/irs/article/0%2C%2Cid=215740%2C00.html
- Proposed Regulations at www.irs.gov/pub/irs-news/reg-139255-08.pdf
- Draft Form 1099-K, Merchant Card and Third Party Payments at www.irs.gov/pub/irs-dft/f1099k--dft.pdf

Using nominees to get an EIN

The IRS does not authorize using nominees to obtain Employer Identification Numbers. If you used a nominee when applying for an EIN, visit the Updating Incorrect Business Entity page to learn how to correct the information.

- Use of Nominees in the EIN Application Process at www.irs.gov/businesses/small/article/0%2C%2Cid=214886%2C00.html
- Updating Incorrect Business Entity Information at www.irs.gov/businesses/small/article/0%2C%2Cid=214471%2C00.html

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>.

Premier Payroll Educational Event

The APA/AAPA Congress offers over 170 educational workshops, including the latest compliance developments from the IRS, SSA, Office of Child Support Enforcement, Department of Labor, and Department of Homeland Security; the world's largest payroll, accounts payable, and finance Expo, with over 100 exhibitors; and countless networking and motivational opportunities among 2,500 attendees. It is open to all involved in payroll, accounts payable, human resources, benefits, and associated technology. [APA](http://www.apa.org)

More information about the Congress is available at www.americanpayroll.org/congress.

