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**Internal
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Reporter

Summer 2009

A Newsletter for Employers

American Recovery and Reinvestment Act Helps Small Businesses

Congress approved and the President signed new economic recovery legislation, the American Recovery and Reinvestment Act of 2009 (ARRA) in February 2009. Here are some key highlights for small businesses:

Net Operating Loss Carryback

Small businesses with deductions exceeding their income in 2008 can use a new net operating loss tax provision in ARRA to get a refund of taxes paid over the past five years instead of the usual two.

To accommodate the change in tax law, the IRS has updated Publication 536, *Net Operating Losses (NOLs) for Individuals, Estates and Trusts*, as well as the instructions for Form 1045 and Form 1139, which small businesses will use to take advantage of the carryback provision.

An IRS news release and question-and-answer document have more information on the net operating loss carryback

provision. Technical information is contained in Revenue Procedure 2009-19.

Section 179 Deduction

A qualifying taxpayer can choose to treat the cost of certain property as an expense and deduct it in the year the property is placed in service instead of depreciating it over several years. This property is frequently referred to as section 179 property.

Under ARRA, qualifying businesses can continue to expense up to \$250,000 of section 179 property for tax years beginning in 2009. Without ARRA, the 2009 expensing limit for section 179 property would have been \$133,000. The \$250,000 amount provided under the new law is reduced if the cost of all section 179 property placed in service by the taxpayer during the tax year exceeds \$800,000.

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Final Phased Increase in the Federal Minimum Wage

Effective July 24, 2009, the federal minimum wage for covered non-exempt employees will rise from \$6.55 to \$7.25 per hour. This is the final phased increase from the Fair Minimum Wage Act of 2007, which amended the Fair Labor Standards Act (FLSA). A separate provision of the bill brings about phased increases to the minimum wage in American Samoa and the Commonwealth of the Northern Mariana Islands, with the goal of bringing the minimum wage in those locations up to the general federal minimum wage over a number of years.

Many states also have minimum wage laws. Covered employers must comply with both.

The tip credit provisions of the FLSA remain the same. An employer is still only required to pay \$2.13 an hour in direct wages if that amount plus the tips received:

- equals at the least the Federal minimum wage
- the employer has informed the employee of the tip credit being taken
- the employee retains all tips except to the extent they participate in a valid tip pooling arrangement, and
- the employee customarily and regularly receives more than \$30 a month in tips.

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ARRA Provisions Help Small Business continued from page 1

The new law does not alter the section 179 limitation imposed on sport utility vehicles, which have an expense limit of \$25,000.

More Help for Small Business

The Recovery Act also includes the following business-related provisions:

Reduction of Estimated Tax Payments: Normally, small businesses have to pay 110 percent of their previous year's taxes in estimated taxes. The Recovery Act permits small businesses to reduce their estimated payments to 90 percent of the previous year's taxes.

Extension of Bonus Depreciation Deductions Through 2009: Bonus depreciation is extended through 2009, allowing businesses to take a larger tax deduction within the first year of a property's purchase.

Capital Gains Tax Break for Investment in Small Business: Investors in small business who hold their investments for five years can exclude from taxation 75 percent of their capital gains.

Other Provisions for Employers and Employees

Increased Transportation Subsidy: Employer-provided benefits for transit and parking are up in 2009 (see related article on this page).

Up to \$2,400 in Unemployment Benefits Tax Free in 2009: Individuals should check their tax withholding.

COBRA: Health Insurance Continuation Subsidy: The IRS has extensive guidance for employers, including an updated Form 941, as well as information for qualifying individuals.

First-Time Homebuyer Credit Expands: Homebuyers who purchase in 2009 can get a credit of up to \$8,000 with no payback requirement.

Enhanced Credits for Tax Years 2009, 2010: Details available on the earned income tax credit, additional child tax credit and American Opportunity Credit, a new higher education benefit.

Payroll Checks Increased This Spring: The Making Work Pay Tax Credit will mean \$400 to \$800 for many Americans. The IRS has issued new withholding tables for employers (see related article on withholding, p. 3).

Money Back for New Vehicle Purchases: Taxpayers who buy certain new vehicles in 2009 can deduct the state and local sales taxes they paid. **IRS**

Learn More Online

- American Recovery and Reinvestment Act of 2009, www.irs.gov/newsroom/article/0%2C%2Cid=204335%2C00.html
- IRS Form and Publications, www.irs.gov/formspubs/index.html?portlet=3s

ARRA Provides SBA Tools to Encourage Borrowing and Lending

The American Recovery and Reinvestment Act provides the Small Business Administration with specific tools to make it easier and less expensive for small businesses to get loans, give lenders new incentives to make more small business loans, and help unfreeze the secondary markets to boost liquidity in the credit markets.

The bill provides \$730 million to SBA and makes changes to the agency's lending and investment programs so that they can reach more small businesses that need help. The funding includes:

- \$375 million for temporarily eliminating fees on SBA-backed loans and raising SBA's guarantee percentage on some loans to 90 percent. The elimination of fees, announced on March 16, will remain in effect until the end of the calendar year or until the funding is exhausted. The elimination of fees is retroactive to the day the Recovery Act was signed into law.
- \$255 million for a new loan program to help small businesses meet existing debt payments.

Federal Minimum Wage

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The youth minimum wage also remains the same. Employees under 20 years of age may be paid \$4.25 per hour during their first 90 consecutive calendar days of employment.

Every employer of employees subject to the FLSA's minimum wage provisions must post, and keep posted, a notice explaining the Act in a conspicuous place in all of their establishments so as to permit employees to readily read it.

Required posters and other compliance assistance materials concerning the minimum wage increase are available on the Department of Labor's Wage and Hour Division Web site. **DOL**

Learn More Online

- Department of Labor's Wage and Hour Division, www.wagehour.dol.gov
- U.S. Department of Labor's toll-free help line at 1-866-4US-WAGE (487-9243)

- \$30 million for expanding SBA's Microloan program, enough to finance up to \$50 million in new lending and \$24 million in technical assistance grants to microlenders.
- \$20 million for technology systems to streamline SBA's lending and oversight processes.
- \$15 million for expanding SBA's Surety Bond Guarantee program.
- \$25 million for staffing up to meet demands for new programs.
- \$10 million for the Office of Inspector General. **SBA**

Learn More Online

- SBA's ARRA Web site, www.sba.gov/recovery
- Recovery Act Frequently Asked Questions for Small Business Owners, www.sba.gov/idc/groups/public/documents/sba_homepage/recovery_act_faqs.pdf
- Recovery Act Legislation, www.sba.gov/idc/groups/public/documents/sba_homepage/recovery_act_faqs.pdf

ARRA Increases the Transportation Fringe Benefit Exclusion

The American Recovery and Reinvestment Act of 2009 increased the exclusion amount for qualified transportation fringe benefits from \$120 to \$230 per month. The increased exclusion amounts are for employer-provided commuter highway vehicle transportation and transit benefits, and now match the similar exclusion for qualified parking benefit, which had previously exceeded the transportation benefit exclusion. These benefits are excluded from an employee's wages for income tax purposes and are not subject to payroll tax withholdings.

The increased transportation fringe benefit exclusion is effective from March 1st of 2009 until December 31, 2010. More information about the transportation fringe benefit exclusion is available on the ARRA pages on IRS.gov and in Publication 15-T, *New Wage Withholding and Advanced Earned Income Credit Payment Tables (For Wages Paid Through December 2009)*, which is also available on IRS.gov.

Davis-Bacon Application to Construction Projects Funded Under ARRA

The American Recovery and Reinvestment Act of 2009 (ARRA) requires that all laborers and mechanics employed by contractors and subcontractors on projects funded directly by or assisted in whole or in part by and through the Federal Government pursuant to the Recovery Act shall be paid wages rates not less than those determined by the Secretary of Labor to be prevailing on projects of a character similar in the locality.

Department of Labor's regulations instruct agencies concerning application of the standard

Davis-Bacon contract clauses. Federal agencies providing assistance, grants, loans, or guarantees under the ARRA shall ensure that the standard Davis-Bacon contract clauses are incorporated in any resultant covered contracts that are in excess of \$2,000 for construction, alteration or repair (including painting and decorating).

The Department of Labor's Wage and Hour Division has a Web page containing information on prevailing wage labor standards applicable to construction projects funded under ARRA. The

Copeland "Anti-Kickback Act" and overtime pay requirements under the Contract Work Hours and Safety Standards Act also apply to ARRA funded construction. In addition, ARRA appropriations will fund federal service contracts subject to the Service Contract Act (SCA), and federal contracts subject to coverage under the Walsh-Healey Public Contracts Act (PCA). **DOL**

Learn More Online

■ Employment Standards Administration (ESA), www.dol.gov/esa/whd/recovery/index.htm

Some Employees May Want to Adjust Their W-4s Under the New Withholding Tables



The new 2009 withholding tables issued to implement ARRA's Making Work Pay Credit may place some employees in a slightly "underwithheld" situation by the end of the year. To avoid employee complaints about owing tax when they file their 2009 income tax returns in 2010, the American Payroll Association advises that you may want to provide your workers with the "Notice to Employees" on page 73 of IRS Publication 15-T.

In particular, the following people may be affected:

- married couples with both spouses earning wages
- individuals working multiple jobs at one time
- anyone who may be claimed as a dependent on another person's return
- people receiving income from a pension
- individuals receiving Economic Recovery Payments

These people may want to use IRS's Withholding Calculator which has been updated to reflect the impact of the Making Work Pay Credit, and then file a new Form W-4.

Two incomes—married or single

The new tables, compared with those originally in place for 2009, will generally decrease federal income tax withholding by the end of the year by \$400 for single individuals and \$600 for married individuals. The differential may be less for lower-paid workers. In addition, this decrease begins to phase out as the combination of wages and withholding allowances suggests a modified adjusted gross income (AGI) of at least \$75,000 for single individuals (\$150,000 for joint filers), and disappears completely at a modified AGI of \$95,000 (\$190,000 for joint filers).

If both members of a couple earn wages, they may see a combined reduction in withholding of \$1,200 between April 1 and the end of the year (slightly more if the new tables were implemented before April 1). However, the true tax credit caps at \$800 for a couple filing jointly. This also means that a married person with a non-working spouse will have \$600 less in withholding but be entitled to a credit of \$800 on his or her tax return.

An individual who works two jobs concurrently may have a reduction in withholding, up to \$400, at each job. However, he or she will be entitled to a credit of no more than \$400 on the 2009 personal income tax return. This problem does not arise for someone who moves from one single job to another single job (no matter how many times) between April 1 and the end of the year.

Dependents and pensioners

Anyone who may be claimed as a dependent on another person's return is not eligible for the new tax credit. Of course, you have no way of knowing whether any of your employees fall into that category. Some of these taxpayers may want to ask for additional withholding on their W-4 (e.g., \$400 divided by the number of pay dates remaining in the year). However, if a dependent's wages are low, he or she may not see a full \$400 or \$600 reduction in withholding anyway – or any reduction at all, if the dependent claims exempt from withholding.

While the tax credit applies to "earned income," the new withholding tables are also used for withholding from pensions, which are not "earned income." So, pensioners earning less than the threshold modified AGI amounts may have \$400 or \$600 less withheld, even though this income is not eligible for the credit.

Economic Recovery Payments

The following individuals will get a one-time "Economic Recovery Payment" of \$250 in 2009:

- retirees, disabled individuals, and Supplemental Security Income recipients receiving benefits from the Social Security Administration
- disabled veterans receiving benefits from the U.S. Department of Veterans Affairs
- railroad retirement beneficiaries

The Economic Recovery Payment will be made by the agency that normally pays benefits to the individual, and anyone who is eligible under more than one category is entitled to only one payment. The payment will reduce the calculation of the Making Work Pay tax credit for which the individual may qualify and claim on his or her 2009 personal tax return. So, if both members of a married couple earn wages and receive social security benefits, they could each see a \$600 reduction in withholding and each receive a \$250 payment from the SSA, amounting to a total assistance of \$1,700. However, when they file their tax return, they will calculate their total assistance-eligibility as only \$800. **APA**

Learn More Online

- The Making Work Pay Tax Credit, www.irs.gov/newsroom/article/0%2C%2Cid=204447%2C00.html
- IRS Publication 15-T, www.irs.gov/pub/irs-pdf/p15t.pdf
- IRS's Withholding Calculator, www.irs.gov/individuals/article/0%2C%2Cid=96196%2C00.html

Editor's Note: The American Payroll Association's strong partnership with the IRS and SSA allows it to prepare its classes and publications, such as The Payroll Source®, with the most accurate and up-to-date information to educate employers. More information about the APA is available at <http://www.americanpayroll.org>.

Small Business Owners—Join the W-2 Online World

Did you think about filing your W-2s electronically this year, but you were just too busy to register? Now is the perfect time to register with Social Security for the next wage reporting season. All you need is something you probably already have—a computer and an Internet connection. By the way, if you need some help our phone lines aren't as busy this time of year, so you won't have to wait long for assistance.

Starting at the Social Security Employer Homepage, www.socialsecurity.gov/employer, select the "Business Services Online" link, then select the "Register" option on the next screen. You can register for a User ID and choose your own password. We'll ask you questions that you already know the answer to, such as: your name, Social Security number and Employer Identification Number. Registration can be done at any time, but we suggest you register now so you'll be ready before January when W-2 season rolls around again.

When you're ready to prepare your W-2s next year, you'll simply log on to www.socialsecurity.gov/employer, select Business Services Online, and with your User ID and the password you chose, you're

ready to create wage reports online—for free.

Here's how to use W-2 Online, our free W-2 software. If you are a third party you may use this for each of your clients.

- Provide the employer name and the Employer Identification Number.
- Complete a blank W-2 screen for each employee. The screens look exactly like the paper Form W-2, and best of all, you can stop at any time, save your work, and resume processing when you're ready.
- After you have completed all of the W-2s, up to 20 at a time, a W-3 will appear on the screen already filled in. It also looks exactly like the paper W-3 you have been completing for years, but unlike paper filing, you don't need to sign or send the W-3. If you're a third party your clients do not need to sign it either.
- Once you're done, the instructions will tell you how to print copies of the W-2s and W-3 so you can review them for accuracy. You can make any corrections and print a copy for your employees and for your records.

Just think, you can give your employees a copy by January 31st, but you don't have to file until March

31st, giving you more time for other business needs.

Another big advantage to electronic wage reporting is that if you find that you have made a mistake, you can correct it before you submit your report.

After you submit the W-2s, you will also get a printable electronic receipt as proof that you have filed to save along with the W-3—you don't mail the W-3. Plus, you can still make corrections electronically after you have already submitted a report by using W-2c (correction) fill-in screens.

Social Security wants you to save time and energy. You'll also be "Going Green" by turning your entire wage reporting paperwork process into just a few keyboard clicks!

If you're still unsure, just ask some of your fellow business owners who have already made the switch, they'll tell you that they'll never go back to paper again! SSA

Learn More Online

- Forms & Publications: www.socialsecurity.gov/employer/pub.htm
- Employer Website: www.socialsecurity.gov/employer

Forms W-2c/W-3c Online for Free!

You can create, save, print and submit up to 5 Forms W-2c per Form W-3c in Business Services Online for free. There is no limit on the number of Forms W-3c an employer or submitter can complete, even if there are multiple Forms W-3c for the same Employer Identification Number (EIN). At any one time, you can have up to 50 Forms W-3c that can be saved and resumed or submitted later. Forms that are "under construction" (not yet submitted) are maintained for 120 days to allow you time to complete and submit them.

If you have not submitted your report, Social Security recommends that you take advantage of the pre-submission file—a PDF that is provided to help you print the Forms W-2c for distribution to employees and/or employers for review. After you review for errors, and since you haven't submitted them yet, any errors found can be

corrected and saved and the 'final version' of the forms can be submitted to Social Security.

Social Security also recommends that you take advantage of the final PDF of the wage reports you created and submitted using W-2c Online. The final PDF(s) can be saved to your computer for your records. The final PDF(s) are available for download for only 30 days from the date of submission.

You should be aware that although Social Security reproduces IRS' Forms W-2c, Social Security emphasizes that it will not use this information or forward it to any state or local entity. SSA

Learn More Online

- Business Service Online: www.socialsecurity.gov/employer

APA's National Payroll Week Website: Lots of Great Resources, and a Free Paycheck!

National Payroll Week (NPW), September 7-11, 2009, 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 \$1.8 trillion, or 65.7%, of the annual revenue of the U.S. Treasury (*IRS 2008 Data Book*, Table 1).

APA's National Payroll Week Web site has handy tools to help you and your employees. 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.

Learn more online on APA's National Payroll Week at the NPW website, www.nationalpayrollweek.com. APA

Consent-Based Social Security Number Verification (CBSV) Service Open Enrollment for New Customers

CBSV is a fee-for-service option available to any interested party with an Employer Identification Number (EIN), including private businesses, government agencies, and tax preparers. *Participating companies can verify whether a name and Social Security number (SSN) match Social Security's Master File only with the number holder's written consent.* The written consent authorizes Social Security to disclose the SSN verification to the requesting party and may only be used for the reason specified on the consent form. CBSV may also be used as part of the pre-hiring process.

CBSV has enrolled more than 100 companies since November 2008, including firms providing background and

pre-employment checks, tax preparation, and financial services. Users have a choice of three possible access modes: web service, internet online, or batch. The service provides instantaneous, automated verification and can easily handle large volume requests.

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 of \$0.56 per SSN verification request. The transaction fee must be paid in advance. Periodically, Social Security recalculates the costs it incurs for providing the CBSV service and adjusts 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.

Note: CBSV is different from the Social Security Number Verification Service (SSNVS). SSNVS is solely for employers to verify the information of their employees or former employees before preparing and submitting Forms W-2. SSNVS, unlike CBSV, 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 required.

SSA

Learn More Online

- CBSV Enrollment: www.socialsecurity.gov/cbsv
- Email Questions to: SSA.CBSV@ssa.gov

Free e-Filing Options for Extension Filers

Taxpayers who missed the April 15 filing deadline and applied for a six-month extension using IRS Form 4868 can still realize the benefits of e-filing. And this year, they have even more free electronic filing choices. Just go to IRS.gov and choose from two Free File options.

Free File is available to taxpayers who have an adjusted gross income of \$56,000 or less in 2008—with free federal income tax preparation and electronic filing. It's free, fast and accurate; perfect for those seeking assistance in completing their returns:

- It provides step-by-step help in filling out and submitting online forms to the IRS.
- It asks simple questions and then puts the answers on the right lines.
- It automatically calculates the math and checks for accuracy.
- It covers the most commonly filed Federal tax forms and schedules.
- It is available in Spanish.
- It is free of charge, but only by going to the Free File section of IRS.gov. (If not accessed through the IRS website, taxpayers may be charged a fee.)

Free File Fillable Forms is a new IRS.gov tool that allows taxpayers of any income to prepare and file their federal tax return online without the use of tax software. Free File Fillable Forms is best suited for those who prepare their own paper returns without the assistance of a tax return preparer or tax preparation software, and the most commonly-used federal tax forms are available.

Taxpayers who have successfully used paper forms and do not need assistance will be comfortable with this e-filing method. Fillable Forms allow taxpayers to:

- Choose, complete and submit electronic versions of standard IRS forms.
- Select from the most common federal forms and schedules, including 1040, 1040A and 1040EZ. (State forms and state e-file are not available.)
- Perform basic mathematical calculations.
- Save partially completed forms and come back to them later.
- Sign the completed forms electronically.
- Print and e-file federal returns free of charge.

Both Free File methods are safe and secure. With either, taxpayers can file their returns any hour of the day or night. They will get an e-mail confirmation within 24 hours stating that their returns were received by the IRS. And those who are due a refund can get it faster—within 10 days when using Direct Deposit.

With all the benefits of e-filing, there's no good reason not to use it, even when extension filing.

No matter which method they choose, extension filers must make sure to pay any amounts due to the IRS by April 15 and file their returns by October 15. 

Learn More Online

- Free File, www.irs.gov/efile/article/0%2C%2C?id=118986%2C00.html?portlet=4

U.S.– Polish Social Security Agreement

If you have U.S. employees working in Poland or Polish personnel working in the U.S., you may be able to realize substantial tax savings under a new Social Security Agreement effective March 1, 2009.

The new Agreement helps reduce business costs by eliminating double taxation for old-age, survivors and disability insurance under the U.S. and Polish systems. Under the Agreement with Poland, these workers and their employers are covered and taxed either under the U.S. Social Security and Medicare system or under the Polish Social Security system rather than both.

The Agreement also helps fill gaps in benefit protection for people who have divided their careers between the U.S. and Poland. Workers and their families may qualify for partial U.S. or Polish Social Security benefits based on combined credits from both countries.

The U.S. also has Social Security Agreements with 23 other countries. 

Learn More Online

- U.S.–Poland Social Security Agreement, www.socialsecurity.gov/international/AgreementPamphlets/Poland.html
- Social Security Online, International Agreements, www.socialsecurity.gov/international
- Social Security's Office of International Programs (410) 965-3451 or (410) 965-3543

News and Announcements

Is it too good to be true?

Home-based business tax avoidance schemes

Taxpayers should be wary of any investment scheme or promotion that claims a small business can deduct what would normally be personal expenses and not ordinary and necessary business expenses. **IRS**

- Is it Too Good to Be True? Home-Based Business Tax Avoidance Schemes, www.irs.gov/businesses/small/article/0%2C%2Cid=205163%2C00.html

Excise Tax Information

IRS has information on excise taxes that may affect small businesses. **IRS**

- Publication 510, *Excise Taxes (Including Fuel Tax Credits and Refunds)*, www.irs.gov/pub/irs-pdf/p510.pdf
- The IRS.gov Excise Tax Web page, www.irs.gov/businesses/small/article/0%2C%2Cid=99517%2C00.html
- Business and Specialty Tax Line, (800) 829-4933

Surviving in a down economy: SBA offers new online resources

The Small Business Administration is offering free online training and other resources to help small businesses during these challenging economic times. **SBA**

- Free Online Courses, www.sba.gov/services/training/onlinecourses

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. **SSA**

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"search", and then click on the search result,

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Reporter

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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" 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>.