

**Social Security  
Administration**

**Internal  
Revenue Service**

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# Reporter

**Summer 2010**

**A Newsletter for Employers**

## New for 2010: Tax Credit Helps Small Employers Provide Health Insurance Coverage

**T**he Patient Protection and Affordable Care Act passed by Congress and signed by President Obama on March 23, 2010, gives a tax credit to certain small employers and tax exempt organizations that provide health care coverage to their employees, for tax years beginning in 2010.

The credit is 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.

The credit is specifically targeted to help small businesses and tax-exempt organizations that primarily employ low and moderate income workers. 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.

### Eligibility Rules

- **Providing health care coverage.** A qualifying employer must cover at least 50 percent of the cost of health care coverage for some of its workers based on the single rate.
- **Firm size.** A qualifying employer must have less than the equivalent of 25 full-time workers (for example, an employer with fewer than 50 half-time workers may be eligible).
- **Average annual wage.** A qualifying employer's wages must be less than \$50,000 per employee per year.
- **Both taxable (for profit) and tax-exempt firms qualify.**


*continued on page 2*

## I've Heard I Can Correct Forms W-2 Online—Is That True?

**A**bsolutely! With W-2C Online you can complete up to five Forms W-2C on the computer, submit them, and print copies for your employees and for your records. It's all free! If you have more than five to correct, then start a new set of W-2Cs. At Social Security's employer website you'll find all the information you need.

If you already have W-2C software, you can test your files using Social Security's free AccuW2C software before you send them to us. Then upload your W-2C file (EFW2C format) to Social Security for free. File your W-2Cs as soon as possible after discovering an error and provide a copy to your employee.

### Learn More Online

- **Employer W-2 Instructions & Information:**  
[www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer)
- **W-2C Online:** [www.socialsecurity.gov/employer/bsotut.htm](http://www.socialsecurity.gov/employer/bsotut.htm)
- **EFW2C Online:** [www.socialsecurity.gov/employer/pub.htm](http://www.socialsecurity.gov/employer/pub.htm)
- **Business Services Online Handbook:**  
[www.socialsecurity.gov/employer/bsohbnew.htm](http://www.socialsecurity.gov/employer/bsohbnew.htm)
- **Employer Reporting Service Center:**  
1-800-772-6270, Monday – Friday 7am to 7pm (EST) 

## Benefits of Qualified Joint Ventures for Family Businesses

**A**n unincorporated business jointly owned by a married couple is generally classified as a partnership for Federal tax purposes. Previously, married individuals in a business together were considered partners and required to file an annual Form 1065 as well as a Form 1040 return.

For tax years beginning after December 31, 2006, the Small Business and Work Opportunity Tax Act of 2007 (Public Law 110-28) provides that a “qualified joint venture,” whose only members are a husband and a wife filing a joint return, can elect not to be treated as a partnership for Federal tax purposes.

A qualified joint venture conducts a trade or business where:

- the only members of the joint venture are a husband and wife who file a joint return;
- both spouses materially participate in the trade or business, as mere joint ownership of property is not enough;
- both spouses elect not to be treated as a partnership; and
- the business is co-owned by both spouses and is not held in the name of a state law entity such as a partnership or LLC.

The QJV option simplifies the filing requirements by allowing husband-and-wife businesses to be treated as sole proprietorships and file a Form 1040 tax return rather than partnerships for tax purposes. It eliminates filing a Form 1065 tax return for qualified joint ventures. The option also helps to ensure each spouse gets proper Social Security credit.

Spouses electing qualified joint venture status are treated as sole proprietors for Federal tax purposes. Using the rules for sole proprietors, an EIN is not required for a sole proprietorship unless the sole

proprietorship is required to file excise, employment, alcohol, tobacco, or firearms returns. If the spouses previously had an EIN for their partnership, that EIN can only be used if the spouses do not elect qualified joint venture status.

### Making the Election to be Treated as a Qualified Joint Venture

Spouses make the election on a jointly filed Form 1040 by dividing all items of income, gain, loss, deduction, and credit between them in accordance with each spouse's respective interest in the joint venture, and each spouse filing with the Form 1040 a separate Schedule C (Form 1040), *Profit or Loss From Business (Sole Proprietorship)* or Schedule F (Form 1040), *Profit or Loss From Farming*, and, if otherwise required, a separate Schedule SE (Form 1040), *Self-Employment Tax*.

To make the qualified joint venture election for 2009, jointly file the 2009 Form 1040, with the required schedules. This generally does not increase the total tax on the return, but it does give each spouse credit for social security earnings on which retirement benefits are based, provided neither spouse exceeds the social security tax limitation.

### Earning Social Security Benefits

For purposes of determining net earnings from self-employment, each spouse's share of income or loss from a qualified joint venture is taken into account just as it is for Federal income tax purposes under the provision, in accordance with their respective interests in the venture.

A spouse is considered an employee if there is an employer/employee type of relationship, i.e., the first spouse substantially controls the business in terms of management decisions and the second spouse is under


the direction and control of the first spouse. If such a relationship exists, then the second spouse is an employee subject to income tax and FICA, Social Security and Medicare withholding.

If your spouse is your employee, not your partner, you must pay Social Security and Medicare taxes for him or her. The wages for the services of an individual who works for his or her spouse in a trade or business are subject to income tax withholding and Social Security and Medicare taxes, but not to FUTA tax. For more information, refer to Publication 15, *Circular E, Employer Tax Guide*.

### Reporting Federal Income Tax as a Qualified Joint Venture Including Self-Employment Tax

Spouses electing qualified joint venture status are treated as sole proprietors for Federal tax purposes. The spouses must share the businesses' items of income, gain, loss, deduction, and credit.

If the business has employees, either of the sole proprietor spouses may report and pay the employment taxes due on wages paid to the employees, using the EIN of that spouse's sole proprietorship. If the business already filed Forms 941 or deposited or paid taxes for part of the year under the partnership's EIN, the spouse may be considered the “successor employer” of the employee for purposes of determining whether the wages have reached the social security and Federal unemployment wage base limits. Refer to Publication 15, *Circular E, Employer Tax Guide* for more information on the successor employer rules.

For more information on qualified joint ventures, refer to *IRS.gov* for *Husband and Wife Business and Election for Husband and Wife Unincorporated Businesses*. 

## Tax Credit Helps Small Employers


continued from page 1

### Amount of Credit

- **Maximum Amount.** The credit is worth up to 35 percent of a small business' premium costs in 2010. On January 1, 2014, this rate increases to 50 percent, or 35 percent for tax-exempt employers. The maximum credit goes to smaller employers, those with the equivalent of 10 or fewer full-time workers, paying less than \$25,000 per employee per year.
- **Phase-out.** The credit phases out gradually for firms with average

wages between \$25,000 and \$50,000 and for firms with the equivalent of between 10 and 25 full-time workers.

The IRS will use postcards to reach out to millions of small businesses that may qualify for the credit. The postcards will encourage small business owners to take advantage of the credit if they qualify.

More information about the credit, including tax tips, guides and answers to frequently asked questions, is available on *IRS.gov* (keyword: Health Care Tax Credit) and at *www.healthreform.gov*. 

## SSA NEWS

## Find Answers to Your Question

Social Security has a wealth of information for employers and employees on our website. Visiting Social Security Online at [www.socialsecurity.gov](http://www.socialsecurity.gov) allows you to conduct many business and personal transactions without leaving your office, home, or going to a local Social Security office.

But what if you need help? If you're just not sure where to start, try asking us "Questions" about wage reporting or about benefits and other programs. Just think of how much time you'll save by finding what you need online.

### Learn More Online

- Social Security Employer questions: [employer-ssa.custhelp.com/cgi-bin/employer\\_ssa.cfg/php/enduser/std\\_alp.php?p\\_sid=vpXT7jZj](http://employer-ssa.custhelp.com/cgi-bin/employer_ssa.cfg/php/enduser/std_alp.php?p_sid=vpXT7jZj)
- Social Security benefit questions: [ssa.custhelp.com](http://ssa.custhelp.com)

## Apply Online For Medicare— Even if You are Not Ready to Retire

Use our online application to sign up for Medicare. It takes less than 10 minutes. You can apply for Medicare even if you are not ready to retire.

You can use the online Medicare application if you:

- are at least 64 years and 8 months old;
- want to sign up for Medicare;
- do not want to start receiving Social Security benefits in the next four months; and
- live in the United States, or one of its territories or commonwealths.

It's convenient, quick and easy. Go to the online Medicare application. There's no need to drive to a local Social Security office or wait for an appointment with a Social Security representative.

In most cases, once your application is submitted electronically, you're done. There are no forms to sign and usually no documentation is required. Social Security will process your application and contact you if we need more information. Otherwise you'll receive your Medicare card in the mail.

### Learn More Online

Apply Online for Medicare: [socialsecurity.gov/medicareonly](http://socialsecurity.gov/medicareonly)

## Social Security Participates in the 2010 IRS Nationwide Tax Forums

Social Security will participate in this summer's IRS Nationwide Tax Forums to keep you up-to-date on its electronic wage and tax reporting initiatives. Topics include Business Services Online registration and use, and the Social Security Number Verification Service.

### Learn More Online

- Social Security's wage reporting speaking schedule: [www.socialsecurity.gov/employer/sem.htm](http://www.socialsecurity.gov/employer/sem.htm).
- IRS Nationwide Tax Forums: [www.irs.gov/taxpros/article/0%2C%2Cid=17384300.html](http://www.irs.gov/taxpros/article/0%2C%2Cid=17384300.html)

## Retire Online

Last year, Social Security announced its revised online retirement application with the help of Patty Duke, telling everyone "Retire Online: It's So Easy!" It takes as little as 15 minutes to complete, and in most cases, after you click the "Sign Now" button and submit the application electronically, that's it. There is no driving, waiting, forms to sign, and usually no additional documents are required. Social Security will contact you directly if more information is needed.

### Learn More Online


- Online Retirement Benefit Application, [www.socialsecurity.gov/planners/about.htm](http://www.socialsecurity.gov/planners/about.htm)
- When to Start Receiving Retirement Benefits [www.socialsecurity.gov/pubs/10147.html](http://www.socialsecurity.gov/pubs/10147.html)
- Retirement Estimator [www.socialsecurity.gov/estimator](http://www.socialsecurity.gov/estimator)
- Tips for Seniors in Preparing Their Taxes [www.irs.gov/individuals/retirees/article/0%2C%2Cid=154021%2C00.html](http://www.irs.gov/individuals/retirees/article/0%2C%2Cid=154021%2C00.html)
- Publication 554, *Tax Guide for Seniors* [www.irs.gov/publications/p554/index.html](http://www.irs.gov/publications/p554/index.html)
- IRS Tax Tip 2010-31, Seven Facts About Social Security Benefits [www.irs.gov/newsroom/article/0%2C%2Cid=179091%2C00.html](http://www.irs.gov/newsroom/article/0%2C%2Cid=179091%2C00.html)
- Publication 4644, *Common Errors made by Taxpayers 65 and Older* at [www.irs.gov/pub/irs-pdf/p4644.pdf](http://www.irs.gov/pub/irs-pdf/p4644.pdf)

## Small Business Tax Workshops, Phone Forums and Webinars

**T**he Virtual Small Business Workshop is available on CD and online if you are unable to attend a workshop in person.

Small business workshops are designed to help the small business owner understand and fulfill their Federal Tax responsibilities. Workshops are sponsored and presented by IRS partners who are Federal

Tax specialists. Workshop topics vary from a general overview of taxes to more specific topics such as recordkeeping and retirement plans. Although most are free, some workshops have fees associated with them. Any fees charged for a workshop are paid to the sponsoring organization, not the IRS.

Small business phone forums enable the Internal Revenue Service to address issues involving small businesses without having to leave your home or office. The programs are designed to provide presentations on key topics. The phone forums are free of charge. These forums can be held either at the local or national level. 

## HIRE Act Benefits Employers Who Hire Previously Unemployed Workers

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

The first benefit, 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.

The IRS has developed a model affidavit, Form W-11, *Hiring Incentives to Restore Employment (HIRE) Act Employee Affidavit*, for employers to use to have employees certify that they are "qualified employees" for purposes of the two tax benefits. Employers are not required to use Form W-11, though a similar statement

certifying under penalties of perjury that the employee is a qualified employee is required in order for the employer to be eligible to claim the payroll tax exemption. The IRS has also revised Form 941, *Employer's QUARTERLY Federal Tax Return*, to allow for employers to claim the payroll tax exemption. In addition, the IRS has developed frequently asked questions (FAQs) about the payroll exemption and new hire retention credit, which will be updated as needed.

The new Form W-11, the revised Form 941, and the FAQs are all available on [IRS.gov](http://IRS.gov). 

## Alternative Motor Vehicle Credit

**T**he Alternative Fuel Motor Vehicle Credit was enacted by the Energy Policy Act of 2005 and includes separate credits for four distinct categories of vehicles:

1. Qualified Hybrid Vehicles;
2. Qualified Fuel Cell Vehicles;
3. Qualified Alternative Fuel Motor Vehicles (QAFMV) and Heavy Hybrids; and
4. Advanced Lean-Burn Technology Vehicles.

The amount of the potential credit varies by type of vehicle and which of the four credits applies.

Internal Revenue Code Section 30B provides for the Alternative Motor Vehicle Credit. Notice 2006-9 provides procedures for manufacturers to certify passenger auto and light trucks as Qualified Hybrid Vehicles and Advance Lean Burn Vehicles, and Notice 2007-46 provides procedures for heavy hybrid vehicles. Notice 2006-54 provides procedures for manufacturers to certify vehicles as Qualified Alternative Fuel Motor Vehicles (QAFMV). Notice 2008-33 provides procedures for manufacturers to certify Fuel Cell Vehicles.

Each of the four credits under the Alternative Motor Vehicle Credit is addressed individually below.

### 1. Qualified Hybrid Vehicles

Hybrid vehicles are a combination of gasoline and electric engines. These vehicles have drive trains powered by both internal combustion engine and a rechargeable battery.

Generally for qualified hybrids, a taxpayer may rely on the manufacturer's certification that a specific make, model and model year vehicle qualifies for the credit and the amount of the credit for which it qualifies. Taxpayers may claim the full amount of the allowable credit up to the end of the first calendar quarter after the quarter in which the manufacturer records its sale of the 60,000th hybrid passenger automobile or light truck or advance lean burn technology motor vehicle. For the second and third calendar quarters after the quarter in which the 60,000th vehicle is sold, taxpayers may claim 50 percent of the credit. For the fourth and fifth calendar quarters, taxpayers may claim 25 percent of the credit. No credit is allowed after the fifth quarter.

### 2. Qualified Fuel Cell Vehicles

A qualified fuel cell motor vehicle is a vehicle that is propelled by power derived from one or more cells which convert chemical energy directly into electricity.

The base amount of the new qualified fuel cell motor vehicle credit varies with the gross vehicle weight rating of the vehicle. Passenger automobiles and light trucks are eligible for an additional fuel economy amount that varies with the rated fuel economy of a qualifying vehicle. A list of qualifying cell vehicles is available.

### 3. Qualified Alternative Fuel Motor Vehicles (QAFMV) and Heavy Hybrids

For alternative fueled light and heavy duty vehicles to meet the requirements of QAFMV, the vehicles may be either new, original equipment installation vehicles, or prior use vehicles that are converted to use an alternative fuel by an aftermarket installer. Qualified alternative fuel includes compressed natural gas, liquefied natural gas, liquefied petroleum gas (propane) and hydrogen. The vehicles may also operate on certain mixed fuels such as liquefied propane gas or liquefied natural gas and gasoline. For a list of qualified QAFMV see *Qualified Alternative Fuel Motor Vehicles (QAFMV) and Heavy Hybrid Vehicles* on [IRS.gov](http://IRS.gov).

### 4. Advanced Lean-Burn Technology Vehicles

Advanced Lean-Burn Vehicles are passenger cars or light trucks with an internal combustion engine designed to operate primarily using more air than is necessary for complete combustion of the fuel. The vehicles must also incorporate direct fuel injection technology and achieve at least 125 percent of the 2002 model year city fuel economy rating.

Available credit amounts may vary and include a base credit amount based on fuel economy compared to the 2002 model year city fuel economy rating and an additional amount based on the vehicle's lifetime fuel savings.

See *Advanced Lean-Burn Technology Vehicles* on [IRS.gov](http://IRS.gov) for the list of certified qualifying vehicles. 

# 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 on *IRS.gov*. These presentations discuss business continuity planning, insurance coverage, recording keeping and other tips to stay in business after a major disaster.

**Get the Latest Tax Relief Guidance in Disaster Situations** Recent special tax law provisions may help taxpayers recover financially from the impact of a major disaster in their location.

**Preparing for Disasters** Are your home and/or business ready if a disaster strikes? Get information and suggestions on paperless recordkeeping, documenting assets and valuables, and emergency planning.

**Help During Disasters** Families and businesses may not always be spared from major disasters and emergencies. The IRS may be able to help!

**Around the Nation** The IRS news specific to local areas, primarily disaster relief or tax provisions that affect certain states.

**Tax Topic 515 – Casualty, Disaster, and Theft Losses** Casualty losses can result from the destruction of or damage to your property from any sudden, unexpected, and unusual event such as a flood, hurricane, tornado, fire, earthquake or even volcanic eruption.

## For Individuals

**FAQs for Disaster Victims** Current information on disaster relief and frequently asked questions. The Hurricane Katrina FAQs are now listed separately from the general FAQs, which are applicable to any disaster.

**Reconstructing Your Records** Reconstructing records after a disaster may be essential for tax purposes, getting federal assistance or insurance reimbursement. Records that you need to prove your loss may have been damaged or destroyed in a casualty. While it may not be easy, reconstructing your records may be essential.

**Publication 2194, Disaster Losses Kit for Individuals** Publication 2194 is a Disaster Losses Kit to

help individuals claim casualty losses on property that was destroyed by a natural disaster. The kit contains tax forms needed to claim a casualty loss. It also answers common questions like how to extend the time you need to file, how you can receive free tax services and how to identify which disaster losses to claim.

**Help for Hurricane Victims: Information on Tax Relief, Charitable Issues** The IRS is working to provide appropriate relief and assistance to victims of Hurricanes Katrina, Rita and Wilma.

## For Businesses

**Publication 2194B, Disaster Losses Kit for Business** Publication 2194B is a Disaster Losses Kit to help businesses claim casualty losses on property that has been destroyed by a natural disaster. The kit contains tax forms needed to claim a casualty loss.

**Crop Insurance and Crop Disaster Payments – Agriculture Tax Tips** Helpful tax tips including whether crop insurance and crop disaster payments are taxable.

### Disaster Planning Audio Presentations

- Continuity Planning and Other Tips to Stay in Business After a Major Disaster (Audio, Transcript)
- Insurance Coverage and Other Emergency Planning Tips to Help Your Business Survive a Major Disaster (Audio, Transcript)
- Recordkeeping and Reconstructing Business Records to Help Your Business Survive a Major Disaster (Audio, Transcript)
- Disaster and Emergency Relief – Webinar Archive (Video, Transcript, Presentation slides, Q&A)

## For Tax Professionals

**Disaster Relief Resource Center for Tax Professionals** A resource center that addresses many of the questions received from tax professionals. The center includes information published by the IRS, along with links to IRS partners who may offer additional assistance. Many of our partners have developed Web pages that highlight the efforts they've made to help their fellow practitioners to recover and get re-established.

**Disaster Assistance Self-Study** The Disaster Assistance Self-Study provides the basic information needed to assist taxpayers in a disaster. It provides the volunteer practitioner disaster representative member with

information on distributing Disaster Kits, computing gains/losses as the result of a disaster, information about administrative tax relief and information about the psychological effects of a disaster on its victims.

## For Charitable Organizations

**Disaster Relief – Resources for Charities and Contributors** After a disaster or other emergency hardship situation, people may be interested in using a charitable organization to help victims. The IRS provides a number of resources to help them accomplish this goal.

**Publication 3833, Disaster Relief, Providing Assistance Through Charitable Organizations** Describes how members of the public can use charitable organizations to provide assistance to victims of disasters or other emergency hardship situations.

## Talk With the IRS

**Contact My Local Office** IRS Taxpayer Assistance Centers are your one-stop resource for face-to-face tax help and solutions to tax problems, every business day.

**Taxpayer Advocate Service** The Taxpayer Advocate is an independent organization within the IRS. They help taxpayers resolve problems with the IRS and recommend changes that will prevent the problems.

## Other Government Agency Disaster Information

**DisasterAssistance.gov** A one stop web portal that consolidates information from 17 U.S. Government Agencies where taxpayers can apply for Small Business Administration loans through online applications, receive referral information on forms of assistance that do not have online applications, or check the progress and status of their applications online.

**Federal Emergency Management Agency (FEMA)** Federal disaster aid programs provided by the Federal Emergency Management Agency (FEMA) are available to citizens affected by major disasters.

**Small Business Administration (SBA)** The U.S. Small Business Administration (SBA) is responsible for providing affordable, timely and accessible financial assistance to homeowners, renters and businesses of all sizes located in a declared disaster area. Financial assistance is

## News and Announcements

### Plug-In Electric Vehicle Credit

Internal Revenue Code Sections 30 & 30D provide credits for certain Plug-in Electric Vehicles. Qualified vehicles may include low-speed vehicles, passenger vehicles, light trucks, and certain other vehicle types. The amount of the credit varies based on the type of vehicle and applicable credit.

■ IRS provides more information on IRS 30 and 30D at [www.irs.gov/businesses/article/0%2C%2Cid=214841%2C00.html](http://www.irs.gov/businesses/article/0%2C%2Cid=214841%2C00.html)

### EFTPS: The Electronic Federal Tax Payment System

#### A Secure Way to Pay All Your Federal Taxes

The Electronic Federal Tax Payment System is a tax payment system provided *free* by the U.S. Department of Treasury. Pay federal taxes electronically via the Internet or phone 24/7.

Visit EFTPS on [IRS.gov](http://IRS.gov) to enroll.

Businesses and Individuals can pay all their federal taxes using EFTPS. Individuals can pay their quarterly 1040ES estimated taxes electronically using EFTPS, and they can make payments weekly, monthly, or quarterly. Both business and individual payments can be scheduled in advance.

#### Additional Information is available in these articles:

- Publication 966 – *The Secure Way to Pay Your Federal Taxes for Businesses and Individuals*
- Publication 4169 – *Tax Professional Guide to Electronic Federal Tax Payment System*
- Publication 4320 – EFTPS Toolkit – contains PDF(s) and descriptions of EFTPS educational materials and their intended

## Disaster Assistance and Emergency Relief

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available in the form of low-interest, long-term loans for losses that are not fully covered by insurance or other recoveries.

**READY.gov** Learn how individuals and businesses can prepare for and respond to all kinds of disasters and emergencies.

**GovBenefits.gov** *GovBenefits.gov* wants to let survivors and disaster relief workers know about the many disaster relief programs available. Perhaps you have suffered damage to a home or business, lost your job, or experienced crop damage due to a natural disaster. *GovBenefits.gov* has a variety of national benefit and assistance programs geared toward disaster recovery.

target audience, for use by tax professionals and financial institutions to assist in educating their clients on the benefits of EFTPS.

### Alternative Fuel Vehicle Refueling Property Credit

For property placed in service in 2009 and 2010, the alternative fuel vehicle refueling property credit is increased. For property that relates to hydrogen, the maximum credit per location is increased to \$200,000. For all other property, the credit percentage is increased to 50% and the maximum credit per location is increased to \$50,000 (\$2,000 for nondepreciable property).

For more information, see Form 8911, *Alternative Fuel Vehicle Refueling Property Credit*.

### Ohio Passes Child Support E-payments Legislation

The state of Ohio recently passed legislation requiring employers to remit their child support payments electronically to the Ohio Child Support Payment Central (CSPC). Criteria for determining whether your company must submit electronic payments vary by state. In passing this legislation, Ohio joins 10 other states:

California, Florida, Illinois, Indiana, Massachusetts, Nebraska, Oregon, Pennsylvania, Texas and Virginia, that already have legislation or regulations requiring employers to remit their child support payments electronically. Effective October 2009, employers in Ohio with 50 or more employees must remit child support payments electronically. Employers may use the Electronic Funds Transfer/Electronic Data Interchange (EFT/EDI) option or a web-based payment service (free to employers), known as Expert Pay. More information about CSPC is available at [www.jfs.ohio.gov/Ocs/employers/cspc.stm](http://www.jfs.ohio.gov/Ocs/employers/cspc.stm).

## IRS Forms and Publications available at [IRS.gov](http://IRS.gov)

- Publication 1600, *Disaster Losses – Help from the IRS* This brochure highlights federal tax treatment of disaster area losses for individuals and business owners.
- Publication 547 – *Casualties, Disasters and Thefts* Publication 547 explains how to treat casualties, thefts, and losses on deposits. It discusses definitions, how to figure gain or loss, how to treat reimbursements, and how to report them.
- Form 1040X, *Amended U.S. Individual Income Tax Return*
- Publication 584, *Casualty, Disaster and Theft Loss Workbook*
- Publication 584B, *Business Casualty, Disaster and Theft Loss Workbook*
- Publication 2194, *Disaster Losses Kit for Individuals*
- Publication 2194B, *Disaster Losses Kit for Businesses*
- Publication 3067 (EN/SP) *IRS Disaster Assistance – Federally Declared Disaster Area* (English/Spanish)
- Publication 3067 (EN/CN) (English/Chinese)
- Publication 3067 (EN/DE) (English/German)
- Publication 3067 (EN/KR) (English/Korean)
- Publication 3067 (EN/RU) (English/Russian)
- Publication 3067 (EN/VN) (English/Vietnamese)
- Publication 3833, *Disaster Relief: Providing Assistance through Charitable Organizations* **IRS**

# Reporter

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**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 <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](http://www.irs.gov/businesses/small/article/0%2C%2Cid=109886%2C00.html) at <http://www.irs.gov/businesses/small/article/0%2C%2Cid=109886%2C00.html>.

