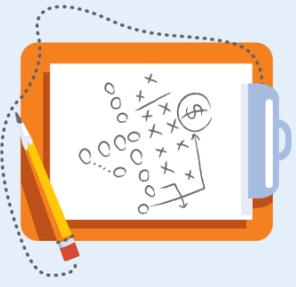


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# 2011 GAME PLAN FOR SUCCESS

IRS TAX CALENDAR For SMALL BUSINESSES and SELF-EMPLOYED



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# IRS TAX CALENDAR

For SMALL BUSINESSES and SELF-EMPLOYED

# 2011

## WELCOME

to the 2011 IRS Tax Calendar for Small Businesses and Self-Employed. We hope this year's sports theme will inspire your commercial ventures, while helping you develop sound business practices.

Our nation's economy has been a bit unsteady, but our entrepreneurs have brought energy and spirit to help strengthen its overall health. Small businesses employ about half of all private sector U.S. workers, and have generated 60 to 80 percent of net new jobs annually over the last decade.

Taxes contributed to our nation's budget by small businesses and the self-employed represent more than 45 percent of the total by all private firms.

So, go ahead and take the first step. And remember—if, after reading the following tips, you still need a pep talk—there are additional resources from the IRS. Go to [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz).

### What's Inside:

Available in both English and Spanish (Publication 1518SP), this calendar is filled with useful information to address your small business concerns.

Each month highlights a different tax topic. Tax reminders and instructions are shown by date, and you can add your own notes—such as state tax dates or business appointments.

In addition to the monthly topics, look to the last few pages for **Online Resources** and other ways that the IRS can help you, along with a list of **Forms and Publications**, and a tear-out sheet of quick reference items. The tax calendar is also available in an online version. Get it all at:

[www.irs.gov](http://www.irs.gov) (search: **tax calendar**)

### MONTHLY TOPICS

**January:** Preparation and Setting Up

**February:** Accounting Methods and Periods

**March:** Retirement Planning

**April:** Travel and Other Business Expenses

**May:** Employee and Worker Issues

**June:** Keeping Good Records

**July:** Your Rights as a Taxpayer

**August:** Electronic Ways to File and Pay

**September:** Disaster Recovery Assistance

**October:** Saving Up to Pay Taxes and Preventing Identity Theft

**November:** Corresponding with the IRS

**December:** Tips on Wage Reporting



### Mark Your Calendar for the 2011 IRS Nationwide Tax Forums

The tax forums offer three days of seminars with the latest word from IRS leaders and experts in tax law, compliance and ethics. Tax professionals can earn up to 18 continuing professional education credits, learn about the latest IRS e-services products and schedule a visit to the Case Resolution Program. The forums also feature a two-day expo with products, services and expertise from the IRS, business, finance and tax software companies.

For tax forum dates and locations, go to [www.irs.gov](http://www.irs.gov), search: **tax forums**.

## THIS YEAR'S LINEUP

### Hiring Incentives to Restore Employment (HIRE) Act

Two new tax benefits are now available to employers hiring individuals who were previously unemployed or only working part time. These provisions are part of the Hiring Incentives to Restore Employment (HIRE) Act enacted into law on March 18, 2010.

#### PAYROLL TAX EXEMPTION FOR HIRING THE UNEMPLOYED:

The payroll tax exemption provides employers with an exemption from their 6.2 percent share of social security tax on wages paid to qualifying employees. This provision is effective for wages paid from March 19, 2010 through December 31, 2010.

#### BUSINESS CREDIT FOR RETENTION OF CERTAIN NEWLY HIRED INDIVIDUALS IN 2010:

This is a general business credit to encourage retention of new hires. The employer may claim the credit for each qualified employee who remains an employee for 52 consecutive weeks, provided that the employee's pay does not decrease significantly in the second half of the year. The amount of the credit is the lesser of \$1,000 or 6.2 percent of wages (as defined for income tax withholding purposes) paid by the employer to the retained qualified employee during the 52 consecutive week period. The credit cannot be carried back but may be carried forward.

Go to [www.irs.gov](http://www.irs.gov), search: HIRE Act.

### Health Care Tax Credit

Health coverage legislation enacted this year includes a Small Business Health Care Tax Credit to help small businesses and small tax-exempt organizations provide health insurance coverage to their employees.

Small businesses and tax-exempt organizations providing health insurance coverage will qualify for a special tax credit. Included in the health care reform legislation, the Patient Protection and Affordable Care Act encourages small business employers to offer health insurance coverage for the first time or maintain coverage they already have. In general, the credit is available to small business employers paying at least half the cost of single coverage for their employees.

Go to [www.irs.gov](http://www.irs.gov), search: Health Care Tax Credit.

The American Recovery and Reinvestment Act (ARRA) of 2009 contains several tax provisions that affect businesses including the following.

### COBRA Changes

The Recovery Act outlines changes to the health benefit provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985. The provision affects former employees and other potential COBRA payers such as insurance carriers.

ARRA provides a 65 percent subsidy for up to 15 months of the cost of COBRA coverage for an employee who was involuntarily terminated from his/her job from September 1, 2008, through May 31, 2010. The former employee must have been enrolled in an employer-

provided health plan at the time of involuntary termination to qualify for the credit.

The eligible former employee must pay 35 percent of the total premium and the former employer claims the remaining 65 percent of the total premium as a credit on Line 12a of **Form 941, Employer's Quarterly Federal Tax Return**. The credit was first available with the first quarter **Form 941** due April 30, 2009. The credit is subject to verification requirements, so the former employer must keep adequate documentation to support the credit claimed.

The COBRA subsidy is available to people who become eligible for COBRA coverage as a result of a reduction in hours occurring between September 1, 2008, and May 31, 2010, followed by an involuntary termination between March 2, 2010 and May 31, 2010. Individuals who did not take COBRA coverage after the reduction in hours or who signed up but later dropped it, get another chance to sign up for COBRA coverage.

Go to [www.irs.gov](http://www.irs.gov), search: COBRA.

### Excise Tax on Indoor Tanning Services

Beginning July 1, 2010, indoor tanning services will be subject to a 10 percent excise tax under the Affordable Care Act. Indoor tanning service providers are responsible for collecting the tax from the person paying for the service and in some situations, from the person receiving the service. Report the indoor tanning services tax quarterly on **Form 720, Quarterly Federal Excise Tax Return**.

Go to [www.irs.gov](http://www.irs.gov), search: Indoor Tanning.

### Earned Income Tax Credit

Help your employees increase their take-home pay at no cost to you!

Please help us alert your employees about a valuable tax credit that could put up to \$5,600

in their pockets. If you have employees who earned less than \$48,000 in 2010, they may qualify for the Earned Income Tax Credit, or EITC. However, IRS estimates that up to one in four qualifying individuals will fail to claim and receive the credit. With your assistance, we can reduce that number.

However, before taxpayers can receive EITC, they must first file federal income tax returns, even if they are not otherwise required to file. Some states have a similar tax credit, increasing the dollars due these employees.

IRS has several resources to help you inform your employees about EITC. Go to the EITC employer page at <http://www.irs.gov/individuals/article/0,,id=129062,00.html> for links to technical information, communication toolkits and marketing materials. Corporate Voices, a leading nonprofit nonpartisan organization that represents the private sector on working family policy issues, also publishes a downloadable employer EITC guide at <http://www.cvworkingfamilies.org>.

Some relatively inexpensive ways you can alert your employees about EITC include:

- Posters in employee break rooms;
- Messages on your company intranet site;
- Articles in your company newsletter;
- A link from your intranet site to EITC information on [www.irs.gov](http://www.irs.gov);
- E-mail messages to your workforce;
- Stuffers with your Form W-2 mail-out;
- Leveraging other internal communication channels;
- Including EITC information in new employee orientations.

# DEVELOP YOUR GAME PLAN

## Start by Scouting and Strategizing

### Choosing a Tax Professional

With your new responsibilities, you may decide to hire a professional tax preparer to assist with your taxes—someone with experience preparing tax returns for businesses similar to yours. Enrolled agents, tax attorneys, and certified public accountants have training and expertise in federal taxes. When selecting a tax professional, ask a few questions to see if he/she offers what you are looking for:

**Experience:** Does the tax professional have experience in working with similar size and type businesses? Is the professional familiar with your particular line of business?

**Services:** Does the tax professional offer electronic filing—the safest and most efficient way to file your tax returns?

**Price:** What does the tax professional charge for services? If the IRS examines your return, what is the tax professional's policy on assisting you? Are they authorized to practice before the IRS?

to practice before the IRS?

**References:** Ask for a list of clients you can contact.



### Employer Identification Number (EIN)

You are required to have an EIN if you answer "yes" to **any** of the following six questions:

1. Do you have employees?
2. Do you operate your business as either a corporation or partnership?
3. Do you file any of these tax returns: employment, excise, or alcohol, tobacco and firearms?
4. Do you withhold taxes on income, other than wages, paid to a non-resident alien?
5. Do you have a Keogh plan?
6. Are you involved with any of the following types of organizations?
  - a. Trusts (except certain grantor-owned revocable trusts, IRAs, Exempt Organization Business Income Tax Returns)
  - b. Estates
  - c. Real estate mortgage investment conduits
  - d. Non-profit organizations
  - e. Farmers' cooperatives
  - f. Employee plans

If you do need an EIN, use one of these four methods to apply:

- [www.irs.gov](http://www.irs.gov), Search: online EIN
- Call EIN toll-free at 800-829-4933
- Fax a completed Form SS-4 to the FAX number in the SS-4 instructions
- Mail a completed Form SS-4 to the address in the SS-4 instructions



### Choosing a Business Structure

Your type of business determines which income tax form(s) you have to file. Common business structures are sole proprietorship, partnership, corporation, S corporation, and limited liability company. Legal and tax considerations enter into selecting a business structure.

**Sole proprietor** – an individual who owns an unincorporated business by himself/herself.

**Partnership** – a relationship where two or more persons join together to carry on a trade or business. Each person contributes money, property, labor or skill, and expects to share in the profits and losses of the business.

**Corporation** – a relationship where prospective shareholders exchange money, property, or

both, for the corporation's capital stock. Profits are taxed to the corporation when earned and then taxed to the shareholders when distributed as dividends.

**S corporation** – a corporation, meeting certain criteria, that elects to be treated as an S corporation. Generally an S corporation is exempt from income tax; the shareholders report the S corporation's income, deductions, loss and credits on their individual tax returns.

**Limited Liability Corporation** – an entity—statutorily authorized in certain states—that is characterized by limited liability for debts similar to that of a corporation, management by members or managers, and pass-through taxation similar to that of a partnership.

SUNDAY

MONDAY

TUESDAY

WEDNESDAY

THURSDAY

FRIDAY

SATURDAY

WINNERS NEVER QUIT AND QUITTERS NEVER WIN.  
– Vince Lombardi

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New Year's Day

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Deposit payroll tax for payments on Jan 1–4 if the semiweekly deposit rule applies.

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**Employers:** Employees are required to report to you tips of \$20 or more earned during Dec 2010.

Deposit payroll tax for payments on Jan 5–7 if the semiweekly deposit rule applies.

Deposit payroll tax for payments on Jan 8–11 if the semiweekly deposit rule applies.

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**Martin Luther King Jr.'s Birthday**

**Individuals:** Pay the final installment of your 2010 estimated tax. Use Form 1040-ES.  
**Farmers and fishermen:** Pay your estimated tax for 2010. Use Form 1040-ES.  
**Employers:** Deposit payroll tax for Dec 2010 if the monthly deposit rule applies.

Deposit payroll tax for payments on Jan 12–14 if the semiweekly deposit rule applies.

Deposit payroll tax for payments on Jan 15–18 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Jan 19–21 if the semiweekly deposit rule applies.

Deposit payroll tax for payments on Jan 22–25 if the semiweekly deposit rule applies.

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File Form 720 for the 4th quarter of 2010. Furnish Forms 1098, 1099 and W-2G to recipients for certain payments during 2010 and Form W-2 to employees who worked for you during 2010. File Form 730 and pay the tax on wagers accepted during Dec 2010. Deposit any FUTA tax owed through Dec 2010. File Form 2290 and pay the tax for vehicles first used in Dec 2010. File Forms 940, 941, 943, 944 and/or 945 if you did not deposit all taxes when due.

# January 2011

DECEMBER

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26 27 28 29 30 31

FEBRUARY

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27 28

# OUT OF THE STARTING GATE

## Establish Your Accounting Methods and Periods

### Choosing an Accounting Method

#### CASH VS. ACCRUAL

Every business taxpayer is required to have an accounting method to report income and expenses. The two most commonly used methods are cash and accrual.

Once you choose your accounting method, you must follow it consistently. Generally, you may not change your method of accounting unless you obtain permission from the IRS.

#### CASH METHOD

Due to its simplicity, the cash method is a popular choice for small businesses. To determine gross income, add up the cash, checks, and fair market value of property and services you receive during the year.

If you receive a check on December 28, 2010, but decide not to cash or deposit it until after December 31, 2010, you must still count the check as income in the year you received it.

Business expenses are usually deducted in the year they are paid. For example, you order office supplies in October 2010 and they arrive in December 2010. You send a check to pay for them in January 2011. Under the cash method, you should claim that business expense deduction on your 2011 tax return because that is the year you paid for the supplies. Certain businesses cannot use the cash method. In addition, special rules apply for the accounting of inventory.

#### ACCRUAL METHOD

With the accrual method, income is reported in the year in which all events that fix the right to receive it have occurred, and the amount can be determined with reasonable accuracy, even if income was received in a different year. For example, the accrual method calls for income to be reported when a service is performed. It doesn't matter that the customer doesn't pay until the following year. Similarly, you deduct business expenses in the year the liability arises, regardless of when they are actually paid.

Using the office supply example, under the accrual method, you may deduct the business expenses for supplies on your 2010 tax return, the year you ordered the supplies and they were delivered, even though you sent a check to pay for them in January 2011. You may deduct the expenses in 2010 because that is when you became liable for the expense.

See **Publication 538, Accounting Periods and Methods**.

### Choosing a Tax Year

#### CALENDAR VS. FISCAL

Each taxpayer must figure taxable income on the basis of an annual accounting period for keeping records and reporting income and expenses. Two choices are available:

**Calendar year** – runs from January 1 through December 31 and generally may be adopted by anyone. In some instances, a calendar year is required.

**Fiscal year** – runs for 12 consecutive months ending on the last day of any month except December.

The selected tax year must be used on your first tax return and for all subsequent returns unless you get IRS approval to change. You can request a change to your tax year by filing **Form 1128, Application to Adopt, Change, or Retain a Tax Year**.

See **Publication 538, Accounting Periods and Methods**.



SUNDAY MONDAY TUESDAY WEDNESDAY THURSDAY FRIDAY SATURDAY

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Reminder For Corporations:  
ESTIMATED TAX PAYMENT DUE DATES ARE THE 15TH DAY OF THE 4TH, 6TH, 9TH, AND 12TH MONTHS OF THE CORPORATE TAX YEAR.  
See Instructions for Form 1120-W for additional information.

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Deposit payroll tax for payments on Jan 26–28 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Jan 29–Feb 1 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Feb 2–4 if the semiweekly deposit rule applies.

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**Employers:** Employees are required to report to you tips of \$20 or more earned during Jan. File 2010 Forms 940, 941, 943, 944 and/or 945 if you timely deposited all required payments.

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Deposit payroll tax for payments on Feb 5–8 if the semiweekly deposit rule applies.

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File a new Form W-4 if you claimed exemption from income tax withholding in 2010. Begin withholding on employees who claimed exemption from withholding in 2010 but did not file a W-4 to continue withholding exemption in 2010. Furnish Forms 1099-B, 1099-S and certain Forms 1099-MISC to recipients. Deposit payroll tax for Jan if the monthly deposit rule applies.

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Deposit payroll tax for payments on Feb 9–11 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Feb 12–15 if the semiweekly deposit rule applies.

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Washington's Birthday

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Deposit payroll tax for payments on Feb 16–18 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Feb 19–22 if the semiweekly deposit rule applies.

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File information returns, including Forms 1098, 1099 and W-2G for payments made during 2010. File Form W-3 with Copy A of all Forms W-2 issued for 2010. File Form 8027 if you are a large food or beverage establishment. File Form 730 and pay the tax on wagers accepted during Jan. File Form 2290 and pay the tax for vehicles first used in Jan. **Farmers and Fisherman:** File 2010 Form 1040 and pay any tax due. However, you have until Apr 15 to file if you paid your 2010 estimated tax payments by Jan 15, 2011.

# February 2011

JANUARY	MARCH
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# RUN THE 401K

## Pace Your Race to Retirement Rewards!

### IRA, SEP, SIMPLE and 401(k) Plans

Whether retirement days are near or far, you should be up-to-date on the types of retirement plans available to you and your employees. The plans you will hear most about are IRA, SEP, SIMPLE and 401(k). In addition to providing for your retirement, they may offer significant tax benefits today.

### Individual Retirement Arrangement

IRAs are plans that let you set aside money for your retirement. Banks, financial institutions, mutual funds and stockbrokers are among those who offer IRA accounts.

### TRADITIONAL IRA

To contribute to a traditional IRA, you must be under age 70½ at the end of the tax year and have taxable compensation greater than or equal to your contribution during the year. Contributions may be tax deductible in full or in part, depending on your circumstances. The amounts earned by your IRA contributions are usually not taxed until you withdraw the money. Generally, you can't withdraw money from your IRA before you turn age 59½ without paying income taxes and a 10 percent additional tax.

### ROTH IRA

Regardless of your age, you may be able to set up a Roth IRA. You can't deduct your contributions, but if certain requirements are met, earnings will be tax-free.

### SEP Plan

The Simplified Employee Pension (SEP) was specifically designed for small employers and has very few administrative burdens or costs. Employer contributions are made directly to IRAs that the employer sets up for the employees. For additional information, see **Publication 4333, SEP Retirement Plans for Small Businesses**.

### SIMPLE Plan

Generally, employers can set up a Savings Incentive Match Plan For Employees if they have 100 or fewer employees and meet several other requirements. A SIMPLE plan is an arrangement under which an employer makes contributions to employees' SIMPLE retirement accounts. Additionally, employees can make salary reduction contributions. The two types of SIMPLE plans are the SIMPLE IRA and SIMPLE 401(k) plans. For additional information, see **Publication 4334, SIMPLE IRA Plans for Small Businesses**.

### 401(k) Plan

401(k) plans are the most popular type of retirement plan used today. They can be a powerful tool in promoting financial security in retirement for employees and are a valuable option for

businesses considering a retirement plan. Employees may defer a portion of their salary as either a pre-tax or an after-tax contribution. As with IRAs, there are different kinds of 401(k) plans. Depending on the type, the employer can make either non-elective or matching employer contributions. For additional information, see **Publication 4222, 401(k) Plans for Small Businesses**.

For assistance in determining what type of plan might be best for you and your small business, see **Publication 3998, Choosing a Retirement Plan for Your Small Business**.

### Retirement Plan Fix-It Guides

You may find the SEP, SIMPLE IRA Plan and 401(k) Fix-It Guides at the IRS.gov website. Tips on how to find, fix and avoid common mistakes for these plans are a sure-fire way to keep your plans healthy.

### Think "Check-up" Now

Help your retirement plan thrive by taking a "Check-Up" featuring a checklist of some of the basic requirements for operating your plan. Just go to the Tax Information for Retirement Plans Community page at [www.irs.gov](http://www.irs.gov) and search: retirement plans check-up.

See **Publication 590, Individual Retirement Arrangements (IRAs) (Including Roth IRAs and Education IRAs)**, and **Publication 560, Retirement Plans for Small Business (SEP, SIMPLE and Qualified Plans)**.

For additional information on employer sponsored pension plans, call Employee Plans Customer Account Services at 877-829-5500.



SUNDAY

MONDAY

TUESDAY

WEDNESDAY

THURSDAY

FRIDAY

SATURDAY

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ADVERSITY CAUSES SOME MEN TO BREAK;  
OTHERS TO BREAK RECORDS.  
- William Arthur Ward

Deposit payroll tax for payments on Feb 23-25 if the semiweekly deposit rule applies.

Deposit payroll tax for payments on Feb 26-Mar 1 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Mar 2-4 if the semiweekly deposit rule applies.

**Employers:** Employees are required to report to you tips of \$20 or more earned during Feb.

Deposit payroll tax for payments on Mar 5-8 if the semiweekly deposit rule applies.

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**Corporations:** File Form 1120 for 2010 calendar year and pay any tax due. For automatic 6-month extension, file Form 7004 and deposit estimated tax.  
**S Corporations:** File Form 1120S for 2010 calendar year and pay any tax due. Furnish a copy of Sch. K-1 to each shareholder. File Form 2553 to elect S Corporation status beginning with calendar year 2011. File Form 2553 to elect to be treated as an S Corporation beginning with calendar year 2011.  
**Electing Large Partnerships:** Furnish Sch. K-1 (Form 1065-B) to each partner.  
**Employers:** Deposit payroll tax for Feb if the monthly deposit rule applies.

Deposit payroll tax for payments on Mar 9-11 if the semiweekly deposit rule applies.

Deposit payroll tax for payments on Mar 12-15 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Mar 16-18 if the semiweekly deposit rule applies.

Deposit payroll tax for payments on Mar 19-22 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Mar 23-25 if the semiweekly deposit rule applies.

Electronically file Forms W-2, W-2G, 1098, 1099 and 8027. File Form 2290 and pay the tax for vehicles first used in Feb. File Form 730 and pay the tax on wagers accepted during Feb.

# March 2011

FEBRUARY

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APRIL

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# REV YOUR ENGINES

## Car, Travel and Other Business Expenses

### Car Expenses

To take a business deduction for the use of your car, you must determine what percentage of the vehicle was used for business. No deduction is allowed for strictly personal use, such as commuting.

Deductible car expenses can include the cost of: 1) traveling from one workplace to another, 2) making business trips to visit customers or attending business meetings away from your regular workplace, and 3) traveling to temporary workplaces.

It is important to keep complete records to substantiate items reported on a tax return. In the case of car and truck expenses, the types of records required depend on whether the taxpayer claims the standard mileage rate or actual expenses.

**Standard mileage rate:** To claim the standard mileage rate, appropriate records would include documentation identifying the vehicle and proving ownership or a lease and documentation showing miles traveled, destination and business purpose. The 2011 standard mileage rates for the use of a car (including vans, pickups or panel trucks) are on IRS.gov, search: standard mileage rate.

**Actual expenses:** For actual expenses, add your annual car operating expenses, including gas, oil, tires, repairs, license fees, lease payments, registration fees, garage rental, insurance and depreciation. Multiply the car operating

expenses by the percentage of business usage to arrive at your deductible expense. Business-related parking and road tolls are fully deductible expenses that do not have to be reduced by the percentage of business usage. See **Publication 463, Travel, Entertainment, Gift and Car Expenses**, for additional information.

### Travel Expenses

Travel expenses are "ordinary and necessary" expenses while away from home for the primary purpose of business. Keep all receipts and relevant documentation to substantiate where you went, why, for how long, and amount spent. If you combined business and personal travel, show how much is related to business.

**Lodging receipts:** These should show the travel location, duration of your stay, costs and expenses. Keep records for cleaning and laundry, telephone charges, tips, and other charges not shown separately.

**Transportation receipts:** These include airplane, train or bus ticket stubs, travel agency receipts, rental car or taxi receipts, etc., showing the amounts, dates and destinations.

**Meal receipts:** Generally, you must keep a log of your meal expenses and save receipts for amounts of \$75 or more. Either track the actual costs of your meals, or use the standard meal allowance, if you qualify. You may only claim a deduction for 50 percent of the unreimbursed cost of your meals.

### Business Use of Your Home

If you use part of your home for business, you may be able to deduct expenses for the business use of your home. These expenses may include mortgage interest, insurance, utilities, repairs and depreciation. To qualify, you must meet both of the following tests.

- The business part of your home must be used exclusively and regularly for your trade or business. However, there are exceptions for daycare facilities or storage of inventory/product samples.
- The business part of your home must be:
  - Your principal place of business, or
  - A place where you meet or deal with patients, clients or customers in the normal course of your trade or business, or
  - A separate structure (not attached to your home) used in connection with your trade or business.

For a full explanation of tax deductions for your home office refer to **Publication 587, Business Use of Your Home**.

### Entertainment Expenses

Entertainment includes any activity generally considered to provide entertainment, amusement or recreation. Generally, to be deductible for tax purposes, you must show that entertainment expenses (including meals) are directly related to, or associated with, the conduct of your trade or business. You must also have records to prove the business purpose (under the applicable test) and the amount of each expense, the date and place of the entertainment, and the business relationship of the persons entertained. Entertainment expenses are usually subject to a 50 percent limit.

### Gift Expenses

If you give gifts in the course of your trade or business, you can deduct all or part of the cost. Generally, you can deduct no more than \$25 for business gifts you give directly or indirectly to each person during your tax year.

See **Publication 463, Travel, Entertainment, Gift and Car Expenses**, and **Publication 535, Business Expenses**, for additional information.



SUNDAY

MONDAY

TUESDAY

WEDNESDAY

THURSDAY

FRIDAY

SATURDAY

Reminder For Self-Employed Individuals:  
ESTIMATED TAX PAYMENTS DUE DATES ARE APRIL 15, 2011;  
JUNE 15, 2011; SEPTEMBER 2011; AND JANUARY 16, 2012.  
See Instructions for Form 1040-ES for additional information.

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Deposit payroll tax for payments on Mar 26–29 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Mar 30–Apr 1 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Apr 2–5 if the semiweekly deposit rule applies.

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**Employers:** Employees are required to report to you tips of \$20 or more earned during Mar.

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Deposit payroll tax for payments on Apr 6–8 if the semiweekly deposit rule applies.

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**Note:** The IRS has approved Monday, April 18 as the deadline for filing of 2010 returns.

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**Individuals:** File 2010 Form 1040, 1040A, or 1040EZ. For automatic 6-month extension file Form 4868 and deposit estimated tax. Pay the first installment of 2011 estimated tax. **Partnerships:** File 2010 Form 1065 and furnish a copy of Sch. K-1 to each partner. **Electing Large Partnerships:** File 2010 Form 1065 calendar year return. **Corporations:** Deposit the first installment of your estimated tax for 2011. **Employers:** Deposit payroll tax for Mar if the monthly deposit rule applies. Deposit payroll tax for payments on Apr 9–12 if the semiweekly deposit rule applies. **Household Employers:** File Sch. H with Form 1040 if you paid \$1,700 or more to a house-hold employee.

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Deposit payroll tax for payments on Apr 13–15 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Apr 16–19 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Apr 20–22 if the semiweekly deposit rule applies.

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29

Deposit payroll tax for payments on Apr 23–26 if the semiweekly deposit rule applies.

30

# April 2011

MARCH

1 2 3 4 5  
6 7 8 9 10 11 12  
13 14 15 16 17 18 19  
20 21 22 23 24 25 26  
27 28 29 30 31

MAY

1 2 3 4 5 6 7  
8 9 10 11 12 13 14  
15 16 17 18 19 20 21  
22 23 24 25 26 27 28  
29 30 31

# GREAT TEAMWORK!

## Employee and Worker Issues

### Your Payroll

Maintaining good payroll records is critical for both you and your employees.

**Records:** Keep detailed employment tax records. See **Publication 15 Circular E, Employer's Tax Guide**, for more information.

**Tips:** Tip income employees receive from customers is taxable. Employees must report cash, check, debit or credit card tips to you by the 10th of the month after the month the tips were received. If tip income is below a threshold amount, no withholding will be required. Large food or beverage establishments may be required to file **Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips**. See **Publication 531, Reporting Tip Income**, for more details.

**Withholding:** Keep track of withheld federal income tax, Social Security and Medicare taxes, state and local taxes and the net amount paid to each employee during the year.

### Important Employer Tax Forms

**Form I-9, Employment Eligibility Verification**, must be completed for each newly hired employee to demonstrate the employer's compliance with the law and the employee's work authorization.

**Form W-2, Wage and Tax Statement**, is the annual statement you give to employees showing their earnings and withholdings for the year. Generally, you must provide the statement by January 31 of the following year. Copy A of **Form W-2** is due to the Social Security Administration on the last day of February, although electronic filers have until the last day of March.

**Form W-4, Employee's Withholding Allowance Certificate**. Ask each new employee to complete and return **Form W-4** showing filing status and withholding allowances. Verify the Social Security number with the employee's Social Security card.

**Form W-5, Earned Income Credit Advance Payment Certificate**. The earned income credit for low-income taxpayers allows advance payment of part of the credit. Eligible employees must submit **Form W-5** to their employers.

**Form W-11, Hiring Incentives to Restore Employment (HIRE) Act Employee Affidavit**. Use **Form W-11** to confirm that an employee is a qualified employee under the HIRE Act.

**Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return**. Generally, federal unemployment tax is computed on the first \$7,000 of each employee's earnings. If the FUTA tax liability is more than \$500, you must make quarterly deposits.

**Form 941, Employer's Quarterly Federal Tax Return**. This is your quarterly report of wages paid, tip income received by employees, income tax withheld, Social Security and Medicare taxes and tips paid to employees.

**Form 944, Employer's Annual Federal Tax Return**. A variation of **Form 941**. This is an annual wage report for employers whose total annual liability for income tax withheld, Social Security, and Medicare taxes is \$1,000 or less. If you qualify to file **Form 944**, the IRS will notify you. Beginning with tax year 2010, employers that otherwise would be required to file **Form 944** can notify the IRS if they want to elect to file **Form 941** quarterly instead of **Form 944** annually. For additional guidance, go to [www.irs.gov](http://www.irs.gov) and search: **Form 944**.

### Family Help

Employment tax requirements for family employees may vary from those that apply to other employees. Special rules exist for hiring a spouse, child or parent. For additional information, go to [www.irs.gov](http://www.irs.gov) and search: family help.

### Independent Contractor or Employee?

It is critical that you, the employer, correctly determine whether the individuals providing services are employees or independent contractors. Generally, you must withhold income taxes, withhold and pay Social Security and Medicare taxes, and pay unemployment tax on employee wages. You do not generally have to withhold or pay any taxes on payments to independent contractors.

Generally, whether a worker is an employee or an independent contractor depends upon how much control you have as a business owner. The IRS uses three broad categories to determine this: behavioral control, financial control, and the type of relationship. **Publication 1779, Independent Contractor or Employee**, provides guidance. If, after reviewing these categories, the determination remains unclear, you may file **Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding** and the IRS will determine the worker's status.

If you have an independent contractor, you may be required to issue **Form 1099-MISC** for payments totaling \$600 or more in a calendar year. **Form W-9, Request for Taxpayer Identification Number and Certification**, may be used to obtain the payee's taxpayer identification number and to certify that no backup withholding is required. For more information, go to [www.irs.gov](http://www.irs.gov) and search: Independent Contractor.

Also see: **Publication 15, Circular E, Employer's Tax Guide**, and **Publication 15-A, Employer's Supplemental Tax Guide**.



SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2 File Form 720 for the 1st quarter of 2011. File Form 730 and pay the tax on wagers accepted during Mar. File Form 2290 and pay the tax on vehicles first used in Mar. <b>Employers:</b> File Form 941 for the first quarter of 2011. Deposit FUTA tax owed through Mar if more than \$500.	3	4 Deposit payroll tax for payments on Apr 27-29 if the semiweekly deposit rule applies.	5	6 Deposit payroll tax for payments on Apr 30-May 3 if the semiweekly deposit rule applies.	7
8	9	10 <b>Employers:</b> Employees are required to report to you tips of \$20 or more earned during Apr. File Form 941 for the first quarter of 2011 if you timely deposited all required payments.	11 Deposit payroll tax for payments on May 4-6 if the semiweekly deposit rule applies.	12	13 Deposit payroll tax for payments on May 7-10 if the semiweekly deposit rule applies.	14
15	16 Deposit payroll tax for Apr if the monthly deposit rule applies.	17	18 Deposit payroll tax for payments on May 11-13 if the semiweekly deposit rule applies.	19	20 Deposit payroll tax for payments on May 14-17 if the semiweekly deposit rule applies.	21
22	23	24	25 Deposit payroll tax for payments on May 18-20 if the semiweekly deposit rule applies.	26	27 Deposit payroll tax for payments on May 21-24 if the semiweekly deposit rule applies.	28
29	30 Memorial Day	31				

HELP US HELP YOU AND OTHER SMALL BUSINESSES. PLEASE GIVE US YOUR FEEDBACK SO WE CAN CONTINUE TO IMPROVE THIS CALENDAR.  
<http://www.tax.gov/rateourproducts>

# May 2011

APRIL	JUNE
	1 2 3 4
3 4 5 6 7 8 9	5 6 7 8 9 10 11
10 11 12 13 14 15 16	12 13 14 15 16 17 18
17 18 19 20 21 22 23	19 20 21 22 23 24 25
24 25 26 27 28 29 30	26 27 28 29 30

# SET SOME RECORDS

## Monitor Results and Keep Good Documentation

### Receipts and Records

Keeping good records is a very important part of the growth and maintenance of your business. Good records will help you:

- Monitor the progress of your business
- Prepare your financial statements
- Identify source of receipts
- Keep track of deductible expenses
- Prepare your tax returns
- Support items reported on tax returns

### Monitor the progress of your business

You need good records to monitor the progress of your business. Records can show whether your business is improving, which items are selling, or what changes you need to make. Good records can increase the likelihood of business success.

### Prepare your financial statements

You need good records to prepare accurate financial statements. These include income (profit and loss) statements and balance sheets. These statements can help you in dealing with

your bank or creditors and help you manage your business.

- An **income statement** shows the business income and expenses for a given period.
- A **balance sheet** shows the assets, liabilities, and your equity in the business on a given date.

### Identify source of receipts

You will receive money or property from many sources. Your records can identify the source of your receipts. You need this information to separate business from non-business receipts and taxable from nontaxable income.

### Keep track of deductible expenses

You may forget expenses when preparing your tax return unless you record them when they occur.

### Prepare your tax return

You need good records to prepare your tax returns. These records must support the income, expenses and credits you report. Generally, these are the same records you use to monitor your business and prepare your financial statement.

### Support items reported on tax returns

You must keep your business records available at all times for inspection by the IRS. If the IRS examines any of your tax returns, you may be asked to explain the items reported. A complete set of records will speed up the examination.

### So what's the best way to keep records?

Simple: use any recordkeeping system that clearly and accurately reflects your income and expenses. Keep in mind your tax records must support all the income, tax deductions and credits listed on your tax return. Be sure to separate your business and personal receipts and your taxable and nontaxable income.

**Recording Expenses:** Record your expenses when you pay or incur them, depending on your method of accounting. It's easy to forget last year's expenses when you're filling out this year's return. Don't overlook deductions for which you qualify.

### Keeping a Record of your Business Assets:

Your business assets are the property and equipment you own and use for your business. Keep a complete and detailed record of such assets showing when you acquired them, how much you paid for them and how the assets are used in your business. This record will allow you to depreciate your assets properly and report the correct gain or loss when you dispose of them.

### How long should I keep records?

The length of time you should keep a document depends on the action, expense, or event the document verifies. You must keep your records as long as they may be needed to prove the income or deductions on a tax return.

### How long should I keep employment tax records?

You must keep all records of employment taxes for at least four years.

### Are the records connected to assets?

Keep records relating to property until the period of limitations expires for the year in which you dispose of the property in a taxable disposition. You must keep these records to figure any depreciation, amortization or depletion deduction and to figure the gain or loss when you sell or otherwise dispose of the property.

### What should I do when I no longer need my records for tax purposes?

When your records are no longer needed for tax purposes, do not discard them until you check to see if you have to keep them longer for other purposes. For example, your insurance company or creditors may require you to keep them longer than the IRS does.

See **Publication 583, Starting a Business and Keeping Records.**



SUNDAY

MONDAY

TUESDAY

WEDNESDAY

THURSDAY

FRIDAY

SATURDAY

YOU CAN'T PUT A LIMIT ON ANYTHING.  
THE MORE YOU DREAM, THE FARTHER YOU GET.  
- Michael Phelps

1

File Form 730 and pay the tax on wagers accepted during April. File Form 2290 and pay the tax for vehicles first used during April.

2

Deposit payroll tax for payments on May 25-27 if the semiweekly deposit rule applies.

3

Deposit payroll tax for payments on May 28-31 if the semiweekly deposit rule applies.

4

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Deposit payroll tax for payments on June 1-3 if the semiweekly deposit rule applies.

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**Employers:** Employees are required to report to you tips of \$20 or more earned during May. Deposit payroll tax for payments on June 4-7 if the semiweekly deposit rule applies.

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**Individuals outside the U.S.:** File 2010 Form 1040. **Individuals:** Pay the second installment of estimated tax for 2011. **Corporations:** Deposit the second installment of your 2011 estimated tax. **Employers:** Deposit payroll tax for May if the monthly deposit rule applies. Deposit payroll tax for payments on June 8-10 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on June 11-14 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on June 15-17 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on June 18-21 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on June 22-24 if the semiweekly deposit rule applies.

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File Form 730 and pay the tax on wagers accepted during May. File Form 2290 and pay the tax for vehicles first used during May.

June 2011

MAY

1 2 3 4 5 6 7  
8 9 10 11 12 13 14  
15 16 17 18 19 20 21  
22 23 24 25 26 27 28  
29 30 31

JULY

1 2  
3 4 5 6 7 8 9  
10 11 12 13 14 15 16  
17 18 19 20 21 22 23  
24 25 26 27 28 29 30  
31

# MAKE THE RIGHT CALL

## Your Rights as a Taxpayer

IRS employees will explain and protect your rights as a taxpayer throughout your contact with the IRS. The IRS will not disclose to anyone the information you provide, except as authorized by law. You have the right to know why the IRS is asking for information, how it will be used, and what happens if you do not provide the requested information. Refer to **Publication 1, *Your Rights as a Taxpayer***.

### Representation

You may represent yourself or, with proper written authorization, have someone else represent you. Your representative must be a person allowed to practice before the IRS, such as an attorney, certified public accountant or enrolled agent.

### Examination

The IRS accepts most taxpayers' returns as filed. If the IRS inquires about your return or selects it for examination, that does not suggest you are dishonest. The inquiry or examination may or may not result in more tax; your case may be closed without change or you may receive a refund.

### Appeals and Judicial Review

**Publication 5, *Your Appeal Rights and How to Prepare a Protest If You Don't Agree***, explains your right to disagree with an examiner's

proposed changes and request the case be reviewed by the IRS Appeals Office. If you do not wish to use the Appeals process or disagree with the Appeals findings, you may be able to take your case to the U.S. Tax Court, U.S. Court of Federal Claims, or U.S. District Court.

### Collection

If you can't pay all the tax due, you may be able to make monthly installment payments. Penalties and interest for late payment will still apply unless reasonable cause is established. Even if you can't pay the total tax due, be sure to file all tax returns timely to avoid a late filing penalty.

**Publication 594, *The IRS Collection Process***, explains your rights and responsibilities regarding payment of federal taxes. It describes what to do when you owe taxes and the collection actions the IRS may take.

### HELP FROM THE TAXPAYER ADVOCATE SERVICE

The Taxpayer Advocate Service is an independent organization within the IRS, created to assist taxpayers seeking help in resolving tax problems that are not resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. To contact TAS, call 877-777-4778 or 800-829-4059 for TTY/TDD or go to [www.irs.gov](http://www.irs.gov) and search: Taxpayer Advocate Service, to see if you are eligible for assistance.

### SMALL BUSINESS REGULATORY ENFORCEMENT FAIRNESS ACT

If you believe your small business has been the subject of excessive or unfair regulatory enforcement or compliance actions from any federal agency, you may file a complaint with the Small Business Administration's national ombudsman under the authority of SBREFA. To contact the SBA regarding SBREFA, call 202-205-2417 or e-mail [ombudsman@sba.gov](mailto:ombudsman@sba.gov).



SUNDAY

MONDAY

TUESDAY

WEDNESDAY

THURSDAY

FRIDAY

SATURDAY

MY MOTTO WAS ALWAYS TO KEEP SWINGING. WHETHER I WAS IN A SLUMP OR FEELING BADLY OR HAVING TROUBLE OFF THE FIELD, THE ONLY THING TO DO WAS KEEP SWINGING.

- Hank Aaron

1

File Form 11-C to register and pay annual tax if you are in the business of taking wagers. Deposit payroll tax for payments on June 25-28 if the semiweekly deposit rule applies.

2

3

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Independence Day

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Deposit payroll tax for payments on June 29-July 1 if the semiweekly deposit rule applies.

8

Deposit payroll tax for payments on July 2-5 if the semiweekly deposit rule applies.

9

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11

**Employers:** Employees are required to report to you tips of \$20 or more earned during June.

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13

Deposit payroll tax for payments on July 6-8 if the semiweekly deposit rule applies.

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Deposit payroll tax for June if the monthly deposit rule applies. Deposit payroll tax for payments on July 9-12 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on July 13-15 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on July 16-19 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on July 20-22 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on July 23-26 if the semiweekly deposit rule applies.

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# July 2011

JUNE

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30				

AUGUST

1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31					

# SOAR RIGHT ALONG

## Filing Electronically is Fast and EZ

### IRS e-file for Business and Self-Employed Taxpayers

IRS e-file has become the most-used option for filing individual and business tax returns. The IRS will confirm receipt of your return within just 48 hours. E-filers receive refunds in about half the time as do paper filers—even faster with direct deposit. E-file also offers the convenience of filing tax returns early and delaying payments owed until the due date. In most states you may e-file your federal and state returns at the same time. E-file forms include:

- Employment taxes – **Forms 940, 941 and 944**
- Partnerships – **Forms 1065 and 1065-B**
- Estates and trusts – **Form 1041**
- Information returns – **Forms 1042-S, 1098, 1099, 5498, 8027, and W-2G**
- Corporations – **Forms 1120 and 1120-S**
- Excise tax – **Form 720**
- Heavy Highway Use Vehicle Tax – **Form 2290**
- Charities and non-profits – **Forms 990, 990-EZ, 990-N, 990-PF and 1120-POL**
- Extensions of Time To File – **Forms 7004 and 8868**

### Methods to Electronically File your Employment Taxes include:

- Using an authorized IRS e-file provider;
- Using a payroll service provider (reporting agent); or
- Using a third-party transmitter.

### Benefits of Paying Business Taxes by Electronic Funds Withdrawal

E-filing a balance due return with an electronic payment is a safe and convenient way to be assured of on-time receipt and acknowledgement. Paying business taxes by Electronic Funds Withdrawal can be made for:

- **Form 720, Quarterly Federal Excise Tax Return;**
  - **Forms 940, 941 and 944;**
  - **Form 1041, U.S. Income Tax Return for Estates and Trusts;**
  - **Form 1120 and Form 1120-S, U.S. Corporation Income Tax Return and Schedule K-1 (including amended returns);**
  - **Form 2290, Heavy Highway Vehicle Use Tax Return;**
  - **Form 7004, Application for Automatic 6-month Extension of Time to File Certain Business Income Tax, Information and Other Returns;**
  - **Form 8868, Application for Extension of Time to File an Exempt Organization Return; and**
  - **Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation and Form 1120-POL.**
- Payments can also be made for penalties related to **Form 1065** and **Form 1065-B**, partnership returns.



Payments scheduled for withdrawal on or before the return due date will be considered timely. **Forms 940, 941 and 944** payments cannot be scheduled in advance.

### Electronic Federal Tax Payment System Pays All Your Federal Taxes Securely

EFTPS allows taxpayers to schedule their payment instructions up to 120 days in advance of a due date for business taxes, and 365 days for individual taxes. EFTPS is safe and easy to use, plus you receive an immediate acknowledgement number as a receipt for every transaction. You also get a 16-month payment history online.

### EFTPS EXPRESS ENROLLMENT FOR NEW BUSINESSES AND REQUIRED TAXPAYERS

Any new business taxpayer who requests a new Employee Identification Number and has federal tax deposit obligations is pre-enrolled in EFTPS.

In addition, business taxpayers who previously used federal tax deposit coupons should consider using EFTPS to make their payments electronically.

To enroll or for additional information, visit the EFTPS website or call EFTPS Customer Service at 800-555-4477, 800-733-4829 (TDD), or 800-244-4829 (Spanish).

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	<b>1</b> File Form 720 for the 2nd quarter of 2011. File Form 730 and pay the tax on wagers accepted during June. File Form 2290 and pay the tax for vehicles first used during June. <b>Employers:</b> Deposit FUTA owed through June if more than \$500. File Form 941 for the 2nd quarter of 2011. File 2010 Form 5500 or 5500-EZ.		<b>3</b> Deposit payroll tax for payments on July 27–29 if the semiweekly deposit rule applies.	<b>4</b>	<b>5</b> Deposit payroll tax for payments on July 30–Aug 2 if the semiweekly deposit rule applies.	<b>6</b>
<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b> <b>Employers:</b> Employees are required to report to you tips of \$20 or more earned during July. File Form 941 for the second quarter of 2011 if you timely deposited all required payments. Deposit payroll tax for payments on Aug 3–5 if the semiweekly deposit rule applies.	<b>11</b>	<b>12</b> Deposit payroll tax for payments on Aug 6–9 if the semiweekly deposit rule applies.	<b>13</b>
<b>14</b>	<b>15</b> Deposit payroll tax for July if the monthly deposit rule applies.	<b>16</b>	<b>17</b> Deposit payroll tax for payments on Aug 10–12 if the semiweekly deposit rule applies.	<b>18</b>	<b>19</b> Deposit payroll tax for payments on Aug 13–16 if the semiweekly deposit rule applies.	<b>20</b>
<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b> Deposit payroll tax for payments on Aug 17–19 if the semiweekly deposit rule applies.	<b>25</b>	<b>26</b> Deposit payroll tax for payments on Aug 20–23 if the semiweekly deposit rule applies.	<b>27</b>
<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b> File Form 730 and pay tax on wagers accepted during July. File Form 2290 and pay the tax for vehicles first used during July. Deposit payroll tax for payments on Aug 24–26 if the semiweekly deposit rule applies.	<p>HELP US HELP YOU AND OTHER SMALL BUSINESSES. PLEASE GIVE US YOUR FEEDBACK SO WE CAN CONTINUE TO IMPROVE THIS CALENDAR.</p> <p><a href="http://www.tax.gov/rateourproducts">http://www.tax.gov/rateourproducts</a></p>		

# August 2011

JULY	SEPTEMBER
	1 2 3
3 4 5 6 7 8 9	4 5 6 7 8 9 10
10 11 12 13 14 15 16	11 12 13 14 15 16 17
17 18 19 20 21 22 23	18 19 20 21 22 23 24
24 25 26 27 28 29 30	25 26 27 28 29 30
31	

# OUT OF THE ROUGH

## Help in Recovering from Disaster

Planning what to do in case of a disaster is an important part of being prepared. The IRS encourages taxpayers to safeguard their records. Some simple steps can help taxpayers and businesses protect financial and tax records.

### Security in Electronic Recordkeeping

Many people receive bank statements and documents electronically. This method allows for easy backup to ensure secure record keeping. To backup, copy these files onto a portable electronic storage device, such as a flash drive, or onto a CD or DVD.

In addition, you may scan your paper documents (W-2s, tax returns and other records) to create electronic files for safekeeping.

Be sure to store these backup files in a safe location, apart from your business, in case your normal backup systems are destroyed. Convenience to your home should not be your primary concern. Remember, a disaster that strikes your home may also affect other facilities nearby, making quick retrieval of your records difficult and even impossible.

### Document Valuables and Equipment

**Publications 584, *Casualty, Disaster, and Theft Loss Workbook*, and 584-B, *Business Casualty, Disaster, and Theft Loss Workbook***, can help you compile a room-by-room list of your belongings or business equipment. This will help you recall and document the market value of items for insurance and casualty loss claims. You can also photograph or video the contents of your home and/or business, especially items of great value.

### Verify Fiduciary Bonds

Employers who use payroll service providers should ask the provider if they have a fiduciary bond in place. The bond could protect the employer in the event of default by the payroll service provider during a disaster.

### Continuity of Operations Planning

How quickly your company can get back to business after a disaster strikes often depends on the emergency planning you do today. Plan now to improve your company's ability to survive and recover, and then review your emergency plans annually. Just as your business changes over time, so do your preparedness needs. When you hire new employees, or changes occur in how your company functions, you should update your plans and inform your employees.

Here are preparedness strategies:

- Learn about various hazards and emergencies and how to respond to each.
- Keep apprised of community warning systems and evacuation routes.
- Identify where you and your employees may seek shelter from all types of hazards.
- Determine how to communicate with employees and customers in the event of emergency.
- Develop and document an emergency plan.
- Collect and assemble a disaster supply kit, including a portable generator.
- Include required information from community and school plans.
- Use cell phones, walkie-talkies, or other non-electrical communication devices as backups.
- Backup computer data systems regularly.
- Practice and maintain your plan.

### Count on the IRS

In the event of a disaster, the IRS stands ready to help you if your records are destroyed. You can request a copy (for a fee) of a tax return and all attachments (including **Form W-2**) by using **Form 4506, *Request for Copy of Tax Return***.

If you need only the information from your return, you can order a free transcript by calling 800-829-1040 or using **Form 4506-T, *Request for Transcript of Tax Return***.

**REFERENCES/RELATED TOPICS**  
([www.irs.gov](http://www.irs.gov), search: disaster)

- Preparing for a Disaster
- Tax Relief in Disaster Situations
- Reconstructing Your Records
- **Publication 552, *Recordkeeping for Individuals***
- **Publication 583, *Starting a Business and Keeping Records***
- FEMA: Federal Disaster Declarations

### Special Disaster Provisions

Special tax law provisions may help taxpayers and businesses recover financially from the impact of a disaster, especially when the president 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.



SUNDAY MONDAY TUESDAY WEDNESDAY THURSDAY FRIDAY SATURDAY

				1	2 Deposit payroll tax for payments on Aug 27–30 if the semiweekly deposit rule applies.	3
	4	5 Labor Day	6	7	8 Deposit payroll tax for payments on Aug 31–Sep 2 if the semiweekly deposit rule applies.	9
	11	12 Employers: Employees are required to report to you tips of \$20 or more earned during August.	13	14 Deposit payroll tax for payments on Sep 7–9 if the semiweekly deposit rule applies.	15 Individuals: Pay the third installment of your estimated tax for 2011. Partnerships: File 2010 Form 1065 if you timely requested a 5-month extension. Deposit payroll tax for Aug if the monthly deposit rule applies. Corporations: File calendar year 2010 Form 1120 or 1120S if you timely requested a 6-month extension. Deposit third installment of your 2011 estimated tax.	16
	18	19	20	21 Deposit payroll tax for payments on Sep 14–16 if the semiweekly deposit rule applies.	23 Deposit payroll tax for payments on Sep 17–20 if the semiweekly deposit rule applies.	24
	25	26	27	28 Deposit payroll tax for payments on Sep 21–23 if the semiweekly deposit rule applies.	29	30 File Form 730 and pay tax on wagers accepted during Aug. File Form 2290 and pay the tax for vehicles first used during Aug. Deposit payroll tax for payments on Sep 24–27 if the semiweekly deposit rule applies.

# September 2011

<b>AUGUST</b>	<b>OCTOBER</b>
1 2 3 4 5 6	1
7 8 9 10 11 12 13	2 3 4 5 6 7 8
14 15 16 17 18 19 20	9 10 11 12 13 14 15
21 22 23 24 25 26 27	16 17 18 19 20 21 22
28 29 30 31	23 24 25 26 27 28 29
	30 31

# KEEP YOUR PACE

## Exercise Discipline and Watch Your Back

### Filing and Paying Taxes Due On Time

One major mistake many new business owners make is not adequately budgeting for taxes due. If you can't pay the full amount, it's better to at least file your tax forms by their due dates. Partial payments will help reduce the amount of penalties and interest.

If you are still unable to pay at the next due date, continue to file your returns on time to avoid the failure-to-file penalty. Attach **Form 9465, Installment Agreement Request**, and propose a monthly payment date and amount.

If circumstances make it unlikely that you could pay the full tax even on an installment plan, request a copy of **Publication 594, The IRS Collection Process**. This publication lists alternative methods for resolving your account.

*Note:* In general, the penalty rate is ½ of 1 percent (.5%) each month tax is paid late. The penalty rate may increase to 1%, or the rate may decrease to ¼ of 1 percent (.25%) while an approved Installment Agreement is in effect. Regardless of the penalty rate, the total penalty cannot exceed 25%. However, you must have filed the tax return on time.

### ESTIMATED TAX PAYMENTS: SELF-EMPLOYED INDIVIDUALS

For most employees, employers deduct Social Security and Medicare taxes from each paycheck to support retirement income and Medicare coverage. However, self-employed taxpayers pay for coverage through self-employment tax. Generally, if you carry on a trade or business as a sole proprietor, an independent contractor, a member of a partnership that carries on a trade or business, or are otherwise in business for yourself, then you are considered self-employed.

The maximum amount of net earnings subject to the Social Security portion of the self-employment tax generally changes each year. Visit [www.socialsecurity.gov](http://www.socialsecurity.gov) for the latest information and updates. All net earnings of at least the set maximum amount are subject to the Medicare portion of the tax.

Many self-employed people will have to make quarterly estimated tax payments. It's important to remember that your self-employment tax will increase the total federal tax you owe. Be sure to take this into account when determining the amount of estimated tax to pay each quarter. To pay estimated taxes, individuals can use **Form 1040-ES, Estimated Tax for Individuals**. When you file your tax return, you must complete Schedule SE to report your self-employment income and calculate the amount of your self-employment tax due.

### ESTIMATED TAX PAYMENTS: CORPORATIONS

You generally have to make estimated tax payments for your corporation if you expect to owe tax of \$500 or more when you file.

To compute estimated tax, use **Form 1120-W, Estimated Tax for Corporations**, and then use EFTPS (Electronic Federal Tax Payment System) to deposit payments.

### Preventing Identity Theft

Be aware of ways in which identity theft can occur with your tax records.

An identity thief may file a tax return using your SSN to receive a refund. Then, when you file, your return becomes a second copy or duplicate.

If you receive an IRS notice that leads you to believe someone may have used your SSN fraudulently, please notify the IRS.

Contact the IRS Identity Protection Specialized Unit, toll-free 800-908-4490 for guidance.

Be aware that the IRS does not request personal taxpayer information through e-mail. If you receive such a request, identity thieves may be attempting to elicit your private tax information.

### PROTECT YOUR SOCIAL SECURITY NUMBER

- Don't carry your Social Security card; leave it in a secure place.
- Only give your SSN when absolutely necessary.
- Ask why your SSN is needed and whether other types of identifiers can be used.

### BE CAREFUL WHEN CHOOSING A TAX PREPARER

If you do not prepare your own return, be careful in choosing your tax preparer because that individual will have access to your personal financial records. Avoid preparers who claim they can obtain larger refunds than other preparers, or who guarantee results or base fees on a percentage of the refund amount.



SUNDAY MONDAY TUESDAY WEDNESDAY THURSDAY FRIDAY SATURDAY

RACING IS EXPERIENCE. BUT ONCE YOU HAVE THE FUNDAMENTALS, ACQUIRING THE EXPERIENCE IS A MATTER OF TIME.  
— Greg LeMond

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Deposit payroll tax for payments on Sep 28–30 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Oct 1–4 if the semiweekly deposit rule applies.

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Columbus Day

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**Employers:** Employees are required to report to you tips of \$20 or more earned during Sep.

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13

Deposit payroll tax for payments on Oct 5–7 if the semiweekly deposit rule applies.

14

Deposit payroll tax for payments on Oct 8–11 if the semiweekly deposit rule applies.

15

File 2010 Form 5500 if you timely requested an extension on Form 5558.

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**Individuals:** File 2010 Form 1040, 1040A or 1040EZ if you timely requested a 6-month extension. **Electing Large Partnerships:** File 2010 Form 1065 if you timely requested a 6-month extension. **Employers:** Deposit payroll tax for Sep if the monthly deposit rule applies. File 2010 Form 5500 if you timely requested an extension on Form 5558.

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Deposit payroll tax for payments on Oct 12–14 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Oct 15–18 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Oct 19–21 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Oct 22–25 if the semiweekly deposit rule applies.

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File Form 720 for the third quarter of 2011. File Form 730 and pay tax on wagers accepted during Sep. File Form 2290 and pay the tax for vehicles first used during Sep. File Form 941 for the 3rd quarter of 2011. Deposit FUTA owed through Sep if more than \$500.

# October 2011

SEPTEMBER

1 2 3  
4 5 6 7 8 9 10  
11 12 13 14 15 16 17  
18 19 20 21 22 23 24  
25 26 27 28 29 30

NOVEMBER

1 2 3 4 5  
6 7 8 9 10 11 12  
13 14 15 16 17 18 19  
20 21 22 23 24 25 26  
27 28 29 30

# FOR A SUCCESSFUL VOLLEY

## Correspondence to and from the IRS

### Correcting Errors in Your Return

If you omit some information from your tax return, make an error or miss a tax-filing deadline, it doesn't have to be a major problem. However, you should take prompt action to set things right.

It can be less expensive and less complicated to correct errors before receiving notices from the IRS. Forms you may use to report corrections include:

**Forms 94X, Employment Tax Adjustments.** When employers discover errors made resulting in overpayment or underpayment of employment taxes, they can file the corresponding amended employment tax form. These amended employment tax forms include: **Forms 941-X, 943-X, 944-X, 945-X** and **CT-1X**.

**Form W-2C, Corrected Wage and Tax Statement, and Form W-3C, Transmittal of Corrected Wage and Tax Statements.** These forms are used to correct the information about your employees' total earnings and withholdings for the year. You can now access and complete **Forms W-2C** and **W-3C** online. See Social Security's Business Tips for Success for more information.

**Form 1040X, Amended U.S. Individual Income Tax Return.** If you made a mistake on your individual tax return, use this form to correct any errors. If you owe tax as a result of error, you should send the additional tax owed with **Form 1040X**. This will stop penalties and interest from accruing on the additional tax owed.

**Form 1065, U.S. Return of Partnership Income.** If you made a mistake on a partnership return, check the box for "amended return" on **Form 1065**, and then follow the instructions. Give each partner a copy of the amended Schedule K-1.

**Form 1120S, U.S. Income Tax Return for an S Corporation.** To correct a previously filed **Form 1120S** return, file an amended **Form 1120S**, check the box for "amended return" on page 1 and follow the instructions. Give each shareholder a copy of the amended Schedule K-1.

**Form 1120X, Amended U.S. Corporation Income Tax Return.** If you made a mistake on your corporate tax return, use this form. If you owe tax, you should send it with the form.

**Forms 1099 and 1098.** These are examples of information returns. Use the instructions for making corrections that come with the form.

### A notice from the IRS: What should you do?

If you receive a notice of any kind from the IRS, open it, read it, and respond promptly. Most notices include a deadline for your response.

The IRS writes to taxpayers for many reasons. For example:

- Your notice may request information that was missing from your tax return;
- If your notice is about an examination or audit, you will be asked to produce certain information for the examination at a specified time and place; or
- Your notice may ask for payment of a tax bill.

Examples of other notices include:

**CP 102:** A math error was found on certain forms (such as **Forms 941, 942, 943, 944** or **945** returns) that you filed, and the IRS believes you owe more tax.

**CP 138:** The tax you overpaid on one tax return was applied to another return where you owed tax.

**CP 165:** Your check for your FTD or estimated taxes was returned. This notice asks for the payment, plus a bad check penalty of two percent (the minimum penalty is \$15).

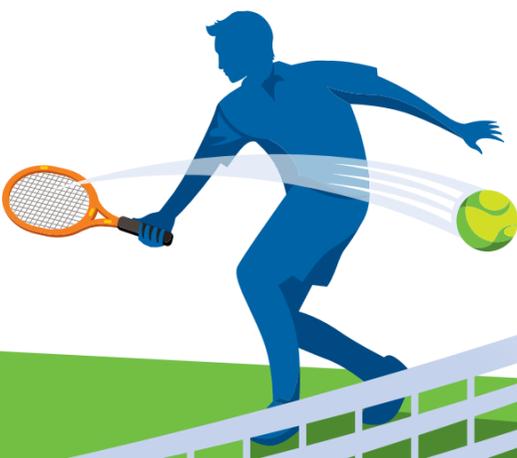
**CP 2000:** Issued for verification for unreported income, payments or credits.

**CP 2100:** To notify you of incorrect information, and to remind you of your obligation to solicit the correct information, so you can file correctly in the future. The notice also reminds you of your responsibility to backup withhold if the information is not provided.

**CP 2501:** A discrepancy was found between what you reported as your income, credit or deduction and what IRS records show.

Whether or not you agree with the notice, call or write the person listed on the notice or visit your local IRS office before the deadline. It is important to let the IRS know that you received the notice and that you are doing something about it.

Putting off contacting the IRS, especially in the case of notices requesting payment, can increase the amount you owe because penalties and interest keep accruing.



SUNDAY

MONDAY

TUESDAY

WEDNESDAY

THURSDAY

FRIDAY

SATURDAY

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CHAMPIONS KEEP PLAYING UNTIL THEY GET IT RIGHT.  
- Billie Jean King

Deposit payroll tax for payments on Oct 26-28 if the semiweekly deposit rule applies.

Deposit payroll tax for payments on Oct 29-Nov 1 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Nov 2-4 if the semiweekly deposit rule applies.

**Employers:** Employees are required to report to you tips of \$20 or more earned during Oct. File Form 941 for the third quarter of 2011 if you timely deposited all required payments.

Veterans Day

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Deposit payroll tax for payments on Nov 5-8 if the semiweekly deposit rule applies.

Deposit payroll tax for Oct if the monthly rule applies.

Deposit payroll tax for payments on Nov 9-11 if the semiweekly deposit rule applies.

Deposit payroll tax for payments on Nov 12-15 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Nov 16-18 if the semiweekly deposit rule applies.

Thanksgiving Day

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Deposit payroll tax for payments on Nov 19-22 if the semiweekly deposit rule applies.

File Form 730 and pay tax on wagers accepted during Oct. File Form 2290 and pay the tax for vehicles first used during Oct. Deposit payroll tax for payments on Nov 23-25 if the semiweekly deposit rule applies.

HELP US HELP YOU AND OTHER SMALL BUSINESSES. PLEASE GIVE US YOUR FEEDBACK SO WE CAN CONTINUE TO IMPROVE THIS CALENDAR.  
<http://www.tax.gov/rateourproducts>

# November 2011

OCTOBER

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2 3 4 5 6 7 8  
9 10 11 12 13 14 15  
16 17 18 19 20 21 22  
23 24 25 26 27 28 29  
30 31

DECEMBER

1 2 3  
4 5 6 7 8 9 10  
11 12 13 14 15 16 17  
18 19 20 21 22 23 24  
25 26 27 28 29 30 31

# STAY ON COURSE

## Maneuvering the Twists and Turns

### One-on-One Help from the Social Security Administration

Employers who need help with general wage reporting information can call the Social Security Administration's Employer Reporting Service Center at 800-772-6270. For answers to more technical questions, employer service liaison officers are available around the country; just call 800-772-6270.

### Other Services

#### FORM W-2 FILING INFORMATION

Each year, employers must send Copy A of **Forms W-2, Wage and Tax Statement**, with **Form W-3, Transmittal of Wage and Tax Statement**, to the Social Security Administration by the last day of February (or last day of March if they file electronically) to report the wages and taxes of their employees for the previous calendar year. Complete wage reporting information and all publications they need to meet their wage reporting responsibilities are now online on the Social Security Online website, Employer W-2 Filing Instructions and Information page.

#### ELECTRONIC FILING OF W-2S

Employers and their authorized representatives can now file W-2 reports over the Internet. There are three electronic filing methods available through Social Security's Business Services website:

**W-2 Online** – You can complete up to 20 **Forms W-2** on your computer, electronically submit them to SSA, and print copies suitable for distribution to your employees. This option is ideal for businesses with 20 or fewer employees or for individuals with household employees.

**W-2C Online** – This service is similar to W-2 Online except it allows you to complete up to 20 **Forms W-2Cs, Corrected Wage and Tax Statements**. This service can be used regardless of which service you used to submit the original W-2 to SSA.

**Upload a Wage Report** – You can upload a wage report file formatted according to Social Security's Wage Reporting (Forms W-2), specifications."

To get started simply go to the Social Security Business Services Online website. You will need to register for a Personal Identification Number and password by selecting registration and following the instructions. A PIN will be provided immediately after you complete the registration process. A password will be mailed in approximately two weeks. To use the site, select "Login" and enter your PIN and password.

Third-party preparers need register only one time in their firm's name. December is the preferred month to register. Social Security usually begins accepting electronic submissions the second week in January.

Get more information on filing W-2s online in the *Business Services Online Handbook*. Go to the Social Security Online website Employer W-2 Filing Instructions and Information page and click on "Business Services Online BSO Electronic W-2 Filing Handbook" or call 800-772-6270.

### Verifying Employee Names and Social Security Numbers

The name and SSN listed on each W-2 must match the name and SSN on the employee's Social Security card. This match ensures the earnings of each worker are properly recorded to their lifetime earnings record. The earnings record is the basis for determining Social Security benefit eligibility and benefit amount.

SSA's free Employee Verification Service easily identifies inaccurate name and SSN combinations so they can be corrected before you submit your W-2s to SSA.

**Fewer than 50 names** – Contact your nearest Social Security office. You can locate the address by visiting the Social Security Online website, or by calling 800-772-1213. [www.ssa.gov/bsowelcome.htm](http://www.ssa.gov/bsowelcome.htm)

**More than 50 names** – This option is ideal for employers who want to verify their entire payroll database. You must register for this service. For details visit SSA's website, Employer W-2 Filing Business Services Online Information and Instructions and Information – Social Security Number Verification page. [www.ssa.gov/bsowelcome.htm](http://www.ssa.gov/bsowelcome.htm)

**SSA/IRS Reporter** – This a quarterly newsletter for employers prepared by the Social Security Administration and the Internal Revenue Service. Locate issues of the *SSA/IRS Reporter* on [www.irs.gov](http://www.irs.gov), search: SSA Reporter.



SUNDAY

MONDAY

TUESDAY

WEDNESDAY

THURSDAY

FRIDAY

SATURDAY

GOLD MEDALS AREN'T REALLY MADE OF GOLD. THEY'RE MADE OF SWEAT, DETERMINATION, AND A HARD-TO-FIND ALLOY CALLED GUTS.  
– Dan Gable

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Deposit payroll tax for payments on Nov 26–29 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Nov 30–Dec 2 if the semiweekly deposit rule applies.

Deposit payroll tax for payments on Dec 3–6 if the semiweekly deposit rule applies.

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**Employers:** Employees are required to report to you tips of \$20 or more earned during November.

Deposit payroll tax for payments on Dec 7–9 if the semiweekly deposit rule applies.

**Corporations:** Deposit the fourth installment of your estimated tax for 2011. Deposit payroll tax for Nov if the monthly deposit rule applies.

Deposit payroll tax for payments on Dec 10–13 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Dec 14–16 if the semiweekly deposit rule applies.

Deposit payroll tax for payments on Dec 17–20 if the semiweekly deposit rule applies.

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Christmas Day

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Christmas Day (federal observance)

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Deposit payroll tax for payments on Dec 21–23 if the semiweekly deposit rule applies.

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Deposit payroll tax for payments on Dec 24–27 if the semiweekly deposit rule applies.

31

# December 2011

NOVEMBER

1 2 3 4 5  
6 7 8 9 10 11 12  
13 14 15 16 17 18 19  
20 21 22 23 24 25 26  
27 28 29 30

JANUARY

1 2 3 4 5 6 7  
8 9 10 11 12 13 14  
15 16 17 18 19 20 21  
22 23 24 25 26 27 28  
29 30 31

# NOTHIN' BUT NET

## Online Resources Help Your Business Thrive

The Small Business/Self-Employed Tax Center on [www.irs.gov](http://www.irs.gov) has a wealth of information for your small business.

### Starting, operating, or closing a business?

Visit [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz) and find help with:

- Starting a new business and selecting a business structure
- Operating a business with employees
- Researching business deductions and credits, recordkeeping and accounting methods

### Online Learning and Educational Products

Learn about business taxes on your own time, and at your own pace.

### Small Business/Self-Employed Virtual Small Business Tax Workshop:

What you need to know about federal taxes and your new business, how to set up and run your business so paying taxes isn't a hassle, federal unemployment taxes, and much more.

### Small Business Video and Audio Presentations:

Adjusting employment taxes, business income, Employer Identification Numbers, home office deduction, recordkeeping, and seasonal businesses.

### Online Services for Small Businesses

The IRS is making it easier for you to conduct business with us electronically. You can obtain an Employer Identification Number online, file W-2's electronically, sign up for paying electronically using EFTPS, set up an online payment agreement and more. The availability of electronic options is increasing every year, helping reduce your burden and improve the timeliness and accuracy of tax returns.

### Electronic Subscription Services

The IRS has numerous free electronic subscription services that provide helpful information for your business. These include:

**E-News for Small Business:** Distributed every other Wednesday, the newsletter provides tax information for small business owners and self-employed individuals. It includes:

- Upcoming tax dates for SB/SE customers
- What's new for small businesses on the IRS website
- Reminders and tips to assist small businesses/self-employed with tax compliance
- IRS news releases and special IRS announcements
- Tax-related information from other federal agencies

YOU HAVE TO EXPECT THINGS OF YOURSELF BEFORE YOU CAN DO THEM.

— Michael Jordan



### Retirement News for Employers:

A publication of the Employee Plans office of the Tax Exempt and Government Entities Operating Division, this newsletter is issued periodically during the year and provides information for employers about current developments and upcoming events within the retirement plan arena.

**Exempt Organizations Update:** Subscribers receive e-mail updates and alerts from the IRS about developments in exempt organizations tax law and regulations, upcoming IRS training and events, and other information.

**Small Business Events:** IRS supports small business tax workshops, hosts phone forums and webinars that address a variety of small business topics.

■ Small business workshops are designed to help small business owners understand and fulfill their federal tax responsibilities. Workshops are sponsored and presented by IRS partners who are knowledgeable in federal taxes. Topics vary from a general overview of taxes to more

specific topics such as recordkeeping and retirement plans. To locate a workshop near you, visit [www.irs.gov](http://www.irs.gov), and search: Small Business Tax Workshop.

■ Phone forums and webinars bring tax presentations conveniently to the homes and offices of small business owners via phone or Internet, free of charge. Some presentations are local; others nationwide. Search: phone forum.

### Self-Employed Individuals Tax Center

The Self-Employed Individuals Tax Center is your one stop resource for tax information on self-employment income. Topics include: Who is Self-Employed, Self-Employment Tax, Essential Forms & Publications and more.

### Small Business and Self-Employed "Filing Season Central"

Filing Season Central is your one stop assistance center for filing your business returns. This includes Highlights of Tax Law Changes, Tax Tips, and more.

# TEAM IRS

## Resources To Help You Via Phone and Internet

We can help online, by phone, in print, and through CD/DVDs. The IRS.gov website is available 24/7 with products to support our small business and self-employed customers.

The IRS offers a host of resources developed with the small business owner in mind, ranging from forms and publications, CDs and DVDs, videos and toll-free tax assistance to Web links, classes and workshops. Most of these services are free.

### Forms and Publications

The IRS provides many forms and publications to assist you. Most can be downloaded from [www.irs.gov](http://www.irs.gov)

or you can order any of them free by calling 800-829-3676.

Refer to the next two pages for a list of forms and publications that may help you meet your tax obligations.

### IRS Forms and Publications Tax DVD

**Publication 1796, IRS Tax Products DVD** contains the current and prior year tax forms and publications. You can purchase the DVD from the National Technical Information Service, the official distributor. Order by calling 877-233-6767.

**Publication 1796**, released twice during the year, in January and March, contains the following:

- Current year forms, instructions, and publications
- Prior-year forms, instructions, and publications
- Bonus: IRS Tax Products DVD (*ships with the final release*)
- IRS Tax Map: An electronic research tool
- Tax law frequently asked questions
- Tax topics from the IRS telephone response system
- Fill-in, print, and save features for most tax forms
- Internal Revenue Bulletins
- Toll-free and e-mail technical support
- Web update page

### The Business and Specialty Tax Line

The Business and Specialty Tax Line at 800-829-4933 is specifically geared to assist small businesses, small corporations, partnerships, and trust customers with their business returns and tax accounts. The help line covers requests for Employee Identification Numbers and questions about various business forms; excise tax returns; **Forms 940, 941, 943, 944, 945, 1041, 1065, 1120, 1120S, W-2 and W-4**, plus estate and gift tax returns and federal tax deposits.

### The Small Business Web Site

Starting, operating, or closing a business? Visit the Small Business and Self-Employed One-Stop Resource page and find help with:

- Starting a new business and selecting a business structure
- Operating a business with employees
- Researching business deductions and credits, recordkeeping and accounting methods

Also available are online versions of the Tax Calendar for Small Businesses and Self-Employed, Tax Topics for Businesses, and Frequently Asked Questions. Visit [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz).

### Tax Exempt and Government Entities Help Line

The Tax Exempt and Government Entities Help Line is available to assist taxpayers who need tax information or assistance relating to Tax Exempt or Government Entities, Tax Exempt Bonds or Employer/Employee Pension Plans. Call toll free at 877-829-5500.

### Help us to help you!

To better serve your needs as a businessperson and to provide products and services that fulfill that goal, we need your input.

Please send us your feedback on the *2011 Tax Calendar for Small Businesses and Self-Employed* by completing a brief survey. Go to [www.irs.gov](http://www.irs.gov), search: small business one-stop, and select "Rate Our Products."



# SERVING 'EM UP

## Free Business Publications from the IRS

The IRS produces many free publications to assist you. Most can be downloaded from [www.irs.gov](http://www.irs.gov) or you can order any of them free by calling 800-829-3676. You can buy a DVD of current and prior year tax forms and publications from the National Technical Information Service at 877-233-6767 or [www.irs.gov/ctorders](http://www.irs.gov/ctorders). To order forms via FAX, call 703-605-6900 (not a toll-free call).

### A-Z Index for Business

Know what you're looking for and want to find it fast? The Small Business and Self-Employed Tax Center on [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz) has an alphabetical topical index of business topics and publications.

**Pub. 1, *Your Rights as a Taxpayer***, explains your rights at each step in the examination, appeal, collection and refund process.

**Pub. 5, *Your Appeal Rights and How to Prepare a Protest If You Don't Agree***

**Pub. 15, *Circular E, Employer's Tax Guide***, explains your tax responsibilities as an employer. Also see **Forms 940, 941**.

**Pub. 15-A, *Employer's Supplemental Tax Guide***, supplements Circular E and contains information on specialized topics such as employee classification and sick pay.

**Pub. 15-B, *Employer's Tax Guide to Fringe Benefits***

**Pub. 51, *Circular A, Agricultural Employer's Tax Guide***, explains your tax responsibilities as an agricultural (farm) employer. Also see **Form 943**.

**Pub. 225, *Farmer's Tax Guide***, identifies the kinds of farm income that must be reported and the deductions that can be taken.

Also see **Forms 1040** (Schedules A, D, F, J, SE), **4136, 4562, 4684, 4797**.

**Pub. 334, *Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)***, explains federal tax laws that apply to sole proprietorships.

Also see **Forms 1040** (Schedules C, C-EZ), **1040-ES, 1040-V**.

**Pub. 463, *Travel, Entertainment, Gift, and Car Expenses***

Also see **Forms 2106, 2106-EZ**.

**Pub. 505, *Tax Withholding and Estimated Tax***, discusses the two methods of paying federal taxes by individuals: tax withholding and estimated tax. It also explains how taxpayers can take credit on their returns for withheld and estimated taxes.

Also see **Forms 1040-ES, 2210, 2210-F, W-4, W-4P**.

**Pub. 564, *Mutual Fund Distributions***  
Also see **Forms 1040** (Schedules B, D), **1099-DIV**.

**Pub. 575, *Pension and Annuity Income***  
Also see **Forms 1040, 1040A, 1099-R, 4972**.

**Pub. 583, *Starting a Business and Keeping Records***  
Also see **Forms SS-4, 940, 941, 1040** (Schedules C, C-EZ, F and SE).

**Pub. 584, *Casualty, Disaster, and Theft Loss Workbook (Personal-Use Property)***

**Pub. 584-B, *Business Casualty, Disaster, and Theft Loss Workbook***

**Pub. 587, *Business Use of Your Home (Including Use by Daycare Providers)***  
Also see **Form 8829**.

**Pub. 590, *Individual Retirement Arrangements (IRAs)***  
Also see **Forms 1040, 1040A, 1099-R, 5329, 8606**.

**Pub. 594, *The IRS Collection Process***, defines your rights and duties as a taxpayer who owes federal taxes.

**Pub. 595, *Capital Construction Fund for Commercial Fishermen***

**Pub. 598, *Tax on Unrelated Business Income of Exempt Organizations***  
Also see **Form 990-T**.

**Pub. 908, *Bankruptcy Tax Guide***  
Also see **Forms SS-4, 982, 1041, 1041-ES**.

**Pub. 910, *IRS Guide to Free Tax Services***

**Pub. 925, *Passive Activity and At-Risk Rules***  
Also see **Forms 4952, 6198, 8582, 8582-CR** and **8810**.

**Pub. 939, *General Rule for Pensions and Annuities***  
Also see **Form 1099-R**.

**Pub. 946, *How to Depreciate Property***  
Also see **Form 4562**.

**Pub. 947, *Practice Before the IRS and Power of Attorney***  
Also see **Forms 2848, 8821**.

**Pub. 954, *Tax Incentives for Distressed Communities***, is a publication for business owners who want to find out if they qualify for certain tax incentives designed to help empowerment zones, enterprise communities, renewal communities, and other distressed communities.  
Also see **Forms 3800, 5884, 8844, 8845, 8850, 8861, 8912**.

**Pub. 966, *The Secure Way to Pay Your Federal Taxes***, is an overview of EFTPS for businesses and individuals. This publication is also available in Spanish (**Pub. 966SP**).

**Pub. 971, *Innocent Spouse Relief***  
Also see **Form 8857**.

**Pub. 1244, *Employee's Daily Record of Tips and Report of Tips to Employer***, is a handy way that employees receiving tip income may use to document their daily tips and report them to their employer.  
Also see **Forms 1040, 4070, 4070-A, 4137**.

**Pub. 1542, *Per Diem Rates (For Travel Within the Continental United States)***

**Pub. 1544, *Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business)***  
Also see **Form 8300**.

**Pub. 1546, *Taxpayer Advocate Service—Your Voice at the IRS***

**Pub. 509, *Tax Calendars for 2011***, contains three tax calendars (general, employer's and excise) and lists specific due dates for filing tax forms, paying taxes and taking other required actions.

**Pub. 510, *Excise Taxes***, covers in detail the various federal excise taxes reported on **Forms 11-C, 720, 730**.

Also see **Forms 11-C, 637, 720, 730, 6197, 6627, 8849**.

**Pub. 531, *Reporting Tip Income***

**Pub. 535, *Business Expenses***, discusses in detail common business expenses and explains what is and is not deductible.

**Pub. 536, *Net Operating Losses (NOLs) for Individuals, Estates, and Trusts***  
Also see **Form 1045**.

**Pub. 537, *Installment Sales***  
Also see **Form 6252**.

**Pub. 538, *Accounting Periods and Methods***  
Also see **Forms 1128, 3115, 2553**.

**Pub. 541, *Partnerships***  
Also see **Form 1065, 1065** (Schedule K-1).

**Pub. 1635, *Understanding your EIN***, offers guidance on when an EIN is required and how to obtain an EIN.

**Pub. 1779, *Independent Contractor or Employee***, explains the difference between an independent contractor and an employee.

**Pub. 1796, *IRS Tax Products DVD***

**Pub. 2105, *Why Do I Have to Pay Taxes?***

**Pub. 3066, *Have You Had Your Check-Up This Year?... for 401(k) Retirement Plans***, a tri-panel pamphlet designed to inform and encourage employers to perform a periodic "check-up" of their 401(k) retirement plan using a checklist (**Pub. 4531**) and how to initiate corrective actions if necessary.

**Pub. 3144, *Tips on Tips (A Guide to Tip Income Reporting) for Employers***

**Pub. 3402, *Taxation of Limited Liability Companies***

**Pub. 3611, *E-File Electronic Payments***, describes how taxpayers can pay federal taxes electronically through an electronic funds withdrawal, by credit card or by using EFTPS.

**Pub. 3780, *Tax Information for Small Construction Businesses***

**Pub. 3998, *Choosing a Retirement Solution for Your Small Business***

Also see **Forms 5500, 5500-EZ, 5558**.

**Pub. 4118, *Lots of Benefits—Retirement Plans Life Cycle***, is an introductory brochure that highlights the benefits of retirement plans to both businesses and employees.

**Pub. 4132, *EFTPS Online Fact Sheet***

**Pub. 542, *Corporations***  
Also see **Forms 1120, 1120-S**.

**Pub. 544, *Sales and Other Dispositions of Assets***  
Also see **Forms 1040** (Schedule D), **4797, 8824**.

**Pub. 547, *Casualties, Disasters, and Thefts (Business and Non-Business)***  
Also see **Forms 4684, 4797**.

**Pub. 551, *Basis of Assets***, explains how to determine the basis of property, which is usually its cost.

**Pub. 552, *Recordkeeping for Individuals***

**Pub. 553, *Highlights of 2010 Tax Changes***

**Pub. 556, *Examination of Returns, Appeal Rights, and Claims for Refund***  
Also see **Forms 843, 1040X, 2848, 4506, 8379, 8857**.

**Pub. 557, *Tax-Exempt Status for Your Organization***  
Also see **Forms 990, 990-EZ, 990-PF, 1023, 1024**.

**Pub. 560, *Retirement Plans for Small Business (SEP, SIMPLE and Qualified Plans)***  
Also see **Forms 5305-SEP, 5304-SIMPLE, 5305-SIMPLE, 5500, 5500-EZ**.

**Pub. 4169, *EFTPS Tax Professional Guide***

**Pub. 4222, *401(k) Plans for Small Businesses***  
Also see **Forms 5500, 5500-EZ, 5558**.

**Pub. 4224, *Retirement Plan Correction Programs Pamphlet***, describes the retirement plan correction programs offered by the IRS, U.S. Department of Labor, and Pension Benefit Guaranty Corporation.

**Pub. 4284, *SIMPLE IRA Retirement Plan Checklist***  
Also see **Forms 5500, 5500-EZ, 5558**.

**Pub. 4333, *SEP Retirement Plans for Small Businesses***

**Pub. 4334, *SIMPLE IRA Plans for Small Businesses***

**Pub. 4460, *The Retirement Plans Product Navigator***, highlights many of the publications and brochures created by the Employee Plans, Customer Education and Outreach Division of TE/GE and deals with IRA-based retirement plans.

**Pub. 4531, *401(k) Plan Checklist***  
Also see **Forms 5500, 5500-EZ** and **5558**.

**Pub. 4587, *Payroll Deduction IRAs for Small Businesses***

**Pub. 4591, *Small Business Federal Tax Responsibilities***

**Pub. 4667, *Bookmark for Small Businesses and Self-Employed Taxpayers***

**Pub. 4674, *Automatic Enrollment 401(k) Plans for Small Businesses***

**Pub. 4676, *Employment Tax Adjustment or Claim for Refund***

**Pub. 4689, *Your Rights as a Small Business Owner under the Small Business Regulatory Enforcement Fairness Act (SBREFA)***

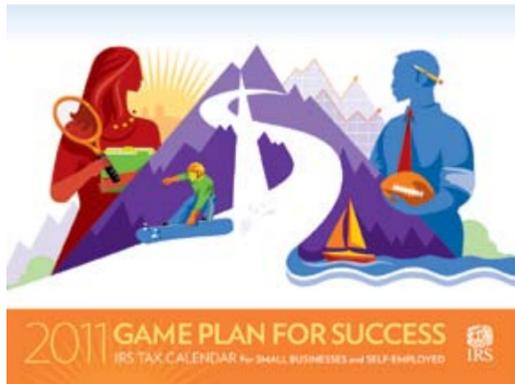
# GAME STRATEGY

## There are More Tools at your Fingertips...

Go to [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz) (search: tax calendar) for more calendar tools. There, you'll find a link to the online Tax Calendar, containing all of the information that the printed calendar provides, with easy-to-access links by topic and month.

You will also find tools that will allow you to import the calendar information into other applications. This includes instructions on how to download the calendar dates into your Microsoft Outlook and iCal applications, allowing you to access them via electronic organizers and other hand-held devices.

And, also at this site, you may download a PDF version identical to this calendar, that you can print out for extra copies (the 2010 calendar was a sell-out).



[www.irs.gov/smallbiz](http://www.irs.gov/smallbiz) Search: tax calendar



## TEAR OUT CLIPBOARD

### Online Resources to Keep Your Business in Shape

#### Tax Help for Small Businesses and the Self-Employed

If you are starting or currently operating a small business, IRS has extensive tax information, forms, publications and online tools and resources.

[www.irs.gov/businesses](http://www.irs.gov/businesses)

Search: small biz

Small Business and Self-Employed Tax Center offers tax help through an indexed list of topics or alphabetically by business type (such as sole proprietor, partnership or corporation).

[www.irs.gov/smallbiz](http://www.irs.gov/smallbiz)

Search: self-employed

#### Starting, Operating or Closing a Business

Whether you are a budding entrepreneur or an established business owner, you will find everything you need here to start and manage your business venture.

[www.irs.gov/businesses/small/article/0,,id=110417,00.html](http://www.irs.gov/businesses/small/article/0,,id=110417,00.html)

Search: starting, operating, or closing

#### Business Taxes

The type of business you operate determines what taxes you must pay and how you pay them.

[www.irs.gov/businesses/small/article/0,,id=98966,00.html](http://www.irs.gov/businesses/small/article/0,,id=98966,00.html)

Search: business tax

#### Checklist for Starting a Business

This checklist provides the basic steps you should follow to start a business.

[www.irs.gov/businesses/small/article/0,,id=98810,00.html](http://www.irs.gov/businesses/small/article/0,,id=98810,00.html)

Search: checklist starting business

#### Employer Identification Number

An EIN, also known as a Federal Tax Identification Number (FEIN), is used to identify a business entity.

[www.irs.gov/businesses/small/article/0,,id=98350,00.html](http://www.irs.gov/businesses/small/article/0,,id=98350,00.html)

Search: ein

#### Online tools at irs.gov

- Sales Tax Deduction Calculator
- Where's My Refund?
- IRS Withholding Calculator
- Online Employer Identification Number (EIN)
- Electronic Federal Tax Payment System
- IRS e-file
- Online Payment Agreement
- Authorized e-file Provider (for Individuals) List
- Alternative Minimum Tax Assistant
- EITC Assistant (available in English and Spanish)
- Tax Trails (offers answers to many common tax questions)
- Taxpayer Assistance Center Locator

#### Other Small Business Resources

##### IRS E-NEWS FOR SMALL BUSINESSES

Get free tax information by e-mail, bimonthly. Receive news about important tax dates, what's new on the IRS website, recently added tax forms and publications, IRS news releases and special IRS announcements. Subscribe to this and other free e-newsletters in the Newsroom section of [www.irs.gov](http://www.irs.gov) under e-News Subscriptions.

##### ELECTRONIC PAYMENT CHOICES

Publication 966, *Electronic Choices to Pay All Your Federal Taxes*, contains information about EFTPS, a free system from the U.S. Department of the Treasury that enables business and individual taxpayers to make their federal tax payments electronically 24 hours a day, seven days a week through the Internet or by phone.

[www.irs.gov/pub/irs-pdf/p966.pdf](http://www.irs.gov/pub/irs-pdf/p966.pdf)

##### BUSINESS.GOV

Official business link to the U.S. government managed by the U.S. Small Business Administration in partnership with 21 federal agencies.

[www.business.gov](http://www.business.gov)

##### USA.GOV

USA.gov and USA.gov En Español make it easy for the public to get U.S. government information and services on the Web.

[www.usa.gov](http://www.usa.gov) and [www.usa.gov/gobiernousa/index.shtml](http://www.usa.gov/gobiernousa/index.shtml)

#### State Links

This [www.irs.gov](http://www.irs.gov) link connects to your state's website for small business information.

[www.irs.gov/businesses/small/article/0,,id=99021,00.html](http://www.irs.gov/businesses/small/article/0,,id=99021,00.html)

#### Other Resources

##### U.S. DEPARTMENT OF TREASURY

Internal Revenue Service  
1500 Pennsylvania Avenue, NW  
Washington DC 20230

[www.irs.gov/businesses/index.html](http://www.irs.gov/businesses/index.html)

##### SOCIAL SECURITY ADMINISTRATION

Visit the Business Services Online link to find applications that enable organizations and authorized individuals to conduct business with the Social Security Administration. This includes free electronic filing for Forms W-2.

[www.socialsecurity.gov](http://www.socialsecurity.gov)

##### COPY A/FORM W-2 REPORTING

For questions about wage reporting (submitting Copy A of Form W-2 to SSA), refer to the SSA's Employer Reporting Service at 800-772-6270 or e-mail [employerinfo@socialsecurity.gov](mailto:employerinfo@socialsecurity.gov).

##### GENERAL SSA BENEFIT QUESTIONS

For general Social Security benefit questions, refer to SSA's Tele Service Center at 800-772-1213.

#### SERVICE CORE OF RETIRED EXECUTIVES (SCORE)

SCORE is a nonprofit association dedicated to entrepreneur education and the formation, growth and success of small business nationwide.

[www.score.org](http://www.score.org)

#### SMALL BUSINESS ADMINISTRATION

For information about SBA business development programs and services, call the SBA Small Business Answer Desk at 800-U-ASK-SBA (827-5722) or visit [www.sba.gov](http://www.sba.gov). The SBA's Small Business Planner includes information and resources that will help you at any stage of the business life cycle.

#### SMALL BUSINESS DEVELOPMENT CENTERS

SBA's Office of Small Business Development Centers provides management assistance to current and prospective small business owners. The program is a cooperative effort of the private sector, and federal, state and local governments.

[www.sba.gov](http://www.sba.gov)

Search: [Small Business Development Center](#)

#### SBTV.COM

Internet television for small businesses, SBTv.com's website offers daily news programming, videos, tax tips and resources for the small business community.

[www.sbtv.com](http://www.sbtv.com)

#### TAXWISETV.COM

TaxWise TV features a streamlined, magazine-style format to provide IRS issues and relevant topics to the tax practitioner community.

[www.taxwisetv.com](http://www.taxwisetv.com)

#### U.S. DEPARTMENT OF COMMERCE

Office of Business Liaison  
14th Street and Constitution Avenue, NW  
Washington, DC 20230

[www.osec.doc.gov/obl](http://www.osec.doc.gov/obl)

#### U.S. DEPARTMENT OF LABOR

Employment Standards Administration  
200 Constitution Avenue, NW  
Washington, DC 20210

[www.dol.gov](http://www.dol.gov)

Provides wages and work hours, workplace safety and health, and retirement and health benefits information.

#### DEPARTMENT OF HOMELAND SECURITY

E-Verify (formerly known as the Basic Pilot/ Employment Eligibility Verification Program) is an Internet-based system operated by the Department of Homeland Security in partnership with the Social Security Administration that allows participating employers to electronically verify the employment eligibility of their newly hired employees.

[www.dhs.gov](http://www.dhs.gov)

Search: [E-verify](#)

#### Suggested irs.gov bookmarks

[Small Business and Self-Employed Tax Center](#)  
[www.irs.gov/smallbiz](http://www.irs.gov/smallbiz)

[Self-Employed](#)  
Search: [Self-employed](#)

[Business Expenses](#)  
Search: [Business Expenses](#)

[E-file for Small Business](#)  
Search: [E-file for Business](#)

[Small Business Tax workshops, phone forums, and webinars](#)  
Search: [Workshops](#)

#### Other IRS Tax Help

Appeals	<a href="http://www.irs.gov/appeals">www.irs.gov/appeals</a>
Business and Specialty Tax Help Line	800-829-4933
Credit Card Payments	800-2PAY-TAX/800-272-9829 888-PAY-1040/888-729-1040
Earned Income Tax Credit (EITC)	<a href="http://www.irs.gov">www.irs.gov</a> (search: EITC)
Electronic Federal Tax Payment System (EFTPS) Enrollment	Individuals: 800-316-6541 Business: 800-555-4477 Spanish: 800-244-4829 TTY/TDD: 800-733-4829
Electronic IRS	<a href="http://www.irs.gov">www.irs.gov</a> (search: electronic IRS)
Employer Identification Number (EIN)	<a href="http://www.irs.gov">www.irs.gov</a> (search: EIN) or 800-829-4933
Filing Locations	<a href="http://www.irs.gov/file">www.irs.gov/file</a>
Identify Theft	<a href="http://www.irs.gov">www.irs.gov</a> (search: Identity Theft)
Information Reporting Program Customer Service	866-455-7438 International: 304-263-8700 TTY/TDD: 304-267-3367 E-mail: <a href="mailto:mccirp@irs.gov">mccirp@irs.gov</a>
National Taxpayer Advocate Case Intake Line	<a href="http://www.irs.gov/advocate">www.irs.gov/advocate</a> or 877-777-4778 or TTY/TDD: 800-829-4059
Exempt Organizations and Employee Plans Help Line	877-829-5500
Order Tax Forms or Publications	<a href="http://www.irs.gov/formspubs">www.irs.gov/formspubs</a> or 800-829-3676
Tax Help Line for Individuals	800-829-1040
Taxpayer Assistance Centers	<a href="http://www.irs.gov/localcontacts">www.irs.gov/localcontacts</a>
Where's My Refund?	<a href="http://www.irs.gov">www.irs.gov</a> (search: refund status) or 800-829-4477

## 2011

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