

Social Security Administration

Internal Revenue Service

Inside this Issue...

Follow Proper Withholding and Filing Requirements

page 2

W-2 Online

page 2

Spotlight on Deposits: Form 941

page 3

Social Security Wants Your Feedback

page 3

HELP Telephone Numbers and Web Addresses

page 3

Subscribe to IRS Retirement News for Employees

page 4

Information for Employers Who Pay Employees Salary While on Military Duty

page 4

New Internet Filing System

page 5

EFTPS—The Easy way to Keep Track of All Tax Payments

page 5

IRS e-Services for Tax Professionals

page 6

Modernized e-File Wins Pioneer Award

page 6



Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 1693 (Rev. 09-04)
Catalog Number 15060W

Reporter

Fall 2004

A Newsletter
for Employers

Hiring a New Employee— Get the Paperwork Done Right the First Time Around!

It's exciting to have a new employee join your business to take on some of the tasks you've been wanting to delegate. But don't forget to take care of the paperwork, or it could come back to haunt you later.

Work Eligibility

Verify that the employee is legally eligible to work in the United States. The employee and employer must each complete their parts of Form I-9, *Employment Eligibility Verification*, and the employee must show original documents that prove identity and work authorization. Form I-9 and some updates to the list of acceptable documents are available at <http://uscis.gov/graphics/formsfee/forms/i-9.htm>.

Withholding Allowance Certificates

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

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

continued on page 4

State and Local Coverage Handbook Makes its Online Debut

If you have access to the Internet, you now have access to the *State and Local Coverage Handbook*.

This is good news for employers who handle legal and personnel matters that involve state and local government coverage under Section 218 of the Social Security Act.

Here's how to access the *State and Local Coverage Handbook* online:

1. Go to the State and Local Government Employers homepage (<http://www.socialsecurity.gov/slge>).
2. Select "Publications" in the left column.
3. Scroll down and select "State and Local Coverage Handbook."

Select the blue arrow above the appropriate subchapter to reveal the list of the sections in that subchapter. Select a section title to go to the text. Also, each chapter has an Adobe Acrobat pdf file so an entire subchapter can be downloaded and printed. **SSA**

Employers Advised to Follow Proper Withholding and Filing Requirements of Employment Tax Regulations

The Internal Revenue Service and the Treasury Department have been aware that certain persons are promoting the view that U.S. citizens and residents are not subject to tax on their U.S. wages and other income. It is based on the claim that the Internal Revenue Code imposes taxes only on income derived from certain foreign-based activities. Some employers have taken that position and further interpreted it to mean that they are not required to withhold employment taxes from their employees, are not required to pay employment taxes over to the IRS, and are not required to file 941 tax returns. The tax scheme is known as the IRC 861 Employment Tax Scheme. The name was taken from the Internal Revenue Code section promoters have been misinterpreting. The Service and Treasury have issued a notice to inform taxpayers that this reporting position has no basis in law (Notice 2001-40). (<http://www.irs.gov/pub/irs-irbs/irb01-26.pdf>)

The promoters of this position have misread the Code and the Treasury Regulations. The courts have rejected arguments that U.S. citizens are not required to pay Federal

income tax on their income from all sources and have sustained criminal convictions of individuals who based their refusal to pay federal income tax on such arguments.

IRS and Treasury advise taxpayers if they file returns reflecting the theory that only certain foreign-source income is taxable, they may be subject to severe penalties. Under some circumstances, taxpayers adopting this position on tax returns may be subject to consequences, including failure to file or pay penalties, civil fraud penalties, and may be prosecuted for criminal violations of the tax law. In addition, practitioners advocating this position are subject to the return preparer penalty or aiding and abetting penalties, and may be prosecuted for criminal violations of the tax law.

"Tax scam promoters cheat not only their customers and the federal treasury, but also all law abiding taxpayers. Some tax scams even teach people how to harass their employers and obstruct the administration of the tax system," said Eileen J. O'Connor, Assistant Attorney General for the Justice Department's Tax Division. "The Department of Justice, along with the IRS and its counsel

attorneys, are working methodically to shut down tax fraud scams of all varieties."

At least nine promoters advocating this position to any employer that will listen have been issued court orders preventing them from selling this tax scheme. One employer in Texas, who had over 100 employees at one time, was convicted of various tax violations related to his unfounded employment tax scheme position. This included making false claims against the U.S., willful failure to collect, and failure to file individual tax returns. In April of this year, he was sentenced to 7 years in prison and ordered to pay over \$300,000 in restitution.

Employers and taxpayers can obtain tax forms, including those necessary to amend previously-filed returns, at the IRS Web site, www.irs.gov, obtain them through the IRS' TaxFax Services [from a fax machine call: 703-368-9694 (not a toll-free number)], or order the forms by phone by calling 800-TAX-FORM (800-829-3676). New businesses with employees may also contact the IRS at 800-829-4933 to learn more about their withholding and tax filing and paying responsibilities. **IRS**

W-2 Online: An Electronic Filing Option for Small Businesses

Own a Business? Drowning in Paper? Stop Filing Paper W-2s!

An electronic filing option is now available for small businesses. It's an Internet service that allows you to prepare and submit up to 20 Forms W-2 at a time.

Here are some of the benefits of this option:

- More time to spend on your business—electronic filers have until March 31 to file—a full month later than other filers;
- Freedom from paper, forms, typewriters;
- An electronic receipt you can use as proof that you filed on time;
- A system-generated W-3 for you;
- W-2s for your employees and your records; and
- Tracking of your W-2 report as it is processed.

All you need is a—

- Personal computer with access to the Internet and a printer;
- Copy of Adobe Acrobat loaded on your personal computer (see our website); and
- Web browser set to accept our "cookie" and capable of "128-bit encryption" (explained on our website, too).

If someone else files your wage report and he or she has this equipment, he or she can file online for you.

Follow four simple steps to file—

1. Go to www.socialsecurity.gov/employer and select "Business Services Online."

2. Select "Registration" and follow the instructions to get a Personal Identification Number (PIN) and password.
3. Select "Login" and give us your PIN and password.
4. Create W-2s under the heading "W-2 Online" on the next screen.

NOTE: Business Services Online is available from the first week of January through the last day of March.

Want to know more?

Get more information about filing W-2s online in the *Business Services Online Handbook*. Go to www.socialsecurity.gov/employer and select "E-Filing Handbook," or call us toll-free at 800-772-6270. For technical support, such as connection and transmission questions, call 888-772-2970. **SSA**

TEST YOUR

KNOWLEDGE

Barry assumed the responsibility for payroll taxes at the end of March for Fir Company, a Monthly Schedule Depositor. Fir pays wages each Friday and had Form 941 (*Employer's Quarterly Federal Tax Return*) employment taxes of \$2,450 for the quarter ending March 31. No federal tax deposits had been made. Fir also had undeposited unemployment taxes of \$80 for the quarter.

Question: Will Barry need to make an employment tax deposit? If so, by what date? (See "Spotlight on Deposits—Form 941", right, for answer.)

Social Security Wants Your Feedback

Social Security is working to improve the usefulness of future versions of the W-2/W-3 wage reporting web site (<http://www.socialsecurity.gov/bsowelcome.htm>). We need to contact people who currently use, or want to use, these applications for their annual W-2/W-3 filing. Your feedback and input are crucial to our improvement efforts.

Please contact us at Usability@ssa.gov if you are willing to participate in any of these activities:

- Talk with us by phone about your experience. We will schedule a call with you. (approx. time: 45 min.)
- Review new screens. We typically schedule 1 hour meetings via phone, possibly with internet access; you will not need to come to our facilities. (approx. time: 1 hr)
- Send us comments. We welcome your comments and situations you may have encountered when submitting W-2/W-3 wage reports.

Email us at: Usability@ssa.gov and please include the words "Reporter Newsletter" in the subject line. **SSA**

Spotlight on Deposits

Form 941—Employer's Quarterly Federal Tax Return

Answer: Barry is not required to make a deposit since the quarterly employment taxes, reduced by any advance earned income credit (EIC), are less than \$2,500. These taxes can be paid with the timely filed return in this situation. However, Fir may want to deposit in accordance with its applicable monthly schedule depositor rules if it is not sure that the exception for amounts below \$2,500 will be met for the quarter. Unemployment taxes are not considered for the \$2,500 threshold.

When paying the quarterly employment taxes in this situation, Fir may choose to:

- Deposit using the Electronic Federal Tax Payment System (EFTPS). If qualifying for the EFTPS penalty refund offer, Fir will need to make an EFTPS deposit

instead of paying with the return (see Publication 4048, *Special IRS Penalty Refund Offer*, for details).

- Deposit at an authorized financial institution with Form 8109 (*Federal Tax Deposit Coupon*), or
- mail the \$2,450 payment with the return.

Resources for Additional Information

- Chapter 11, Publication 15, Circular E, *Employer's Tax Guide* (<http://www.irs.gov/pub/irs-pdf/p15.pdf>).
- Deposit Date Reminders, (<http://www.irs.gov/businesses/small/article/0,,id=104684,00.html>).
- Publication 4048, *Special IRS Penalty Refund Offer* (<http://www.irs.gov/pub/irs-pdf/p4048.pdf>)
- Federal Tax Deposits (<http://www.irs.gov/businesses/small/article/0,,id=99929,00.html>). **IRS**

HELP Telephone Numbers and Web Addresses to Use When You Have Questions:

Internal Revenue Service

Business and Specialty Tax Line
800-829-4933

Electronic Federal Tax Payment System (EFTPS) Hotline
800-555-4477

Employee Plans Taxpayer Assistance Telephone Service
877-829-5500 (toll free)

Employer Identification Number (EIN) Request Number
800-829-4933

Monday - Friday, 7:00 a.m. to 10 p.m., local time or <http://www.irs.gov>, key word (upper right) "EIN."

Form 941 and Form 940 Filing On-Line Filling Program / Austin Submission Center

NewToll Free Number for e-Help
866-255-0654
Supports IRS *e-file*, TeleFile and future e-Service customers.
Go to <http://www.irs.gov/efile/article/0,,id=118520,00.html> for specifics.

Forms (IRS)

Forms may be ordered at 800-829-3676.

General IRS Tax Law Questions and Account Information
800-829-1040

Information Reporting Program Customer Service Section

866-455-7438 (toll free)
304-263-8700 (non-toll free)
Monday - Friday, 8:30 a.m. to 4:30 p.m., ET.

Telecommunications Devices for the Deaf (TDD) may be reached non-toll free at 304-267-3367.

Taxpayers can contact this unit via e-mail at mccirp@irs.gov.

Information Reporting Program Web Page

<http://www.irs.gov/smallbiz>

IRS Tax Fax

703-368-9694 (non-toll free)
This service offers faxed topical tax information.

Keywords on IRS.gov

IRS.gov is now using keywords as another way to help makes your visit less taxing! Look for the IRS keywords in its public service, outreach, and other materials for taxpayers and tax professionals. For a current list and more information about IRS keywords, check out <http://www.irs.gov/help/article/0,,id=108258,00.html>.

National Taxpayer Advocate's Help Line
877-777-4778 (toll free)

Retirement Plans Web Page
<http://www.irs.gov/ep?>

Social Security Tax Questions

Social Security Tax questions should be referred to the IRS at 800-829-1040.

Taxpayer Advocacy Panel
888-912-1227 (toll-free)

Telephone Device for the Deaf (TDD)
800-829-4059

Tele-Tax System
800-829-4477

Social Security Administration

Copy A / Form W-2 Reporting

Questions about wage reporting (submitting Copy A of Form W-2 to SSA) should be referred to the SSA's Employer Reporting Service at 800-772-6270 or e-mailed to employerinfo@ssa.gov.

General SSA Benefit Questions

General Social Security benefit questions should be referred to SSA's Tele Service Center at 800-772-1213.

Hiring a New Employee continued from page 1

Questionable Form W-4

If the employee submits a Form W-4 that claims

- exemption from withholding, and you know that the employee will earn more than \$200 per week, or

- more than 10 withholding allowances,

then include a copy of the W-4 when you file your *Employer's Quarterly Federal Tax Return* (Form 941). This allows the IRS to review the employee's tax filing history to see that the employee has generally paid the proper amount of tax and has paid it on time. You only need to submit the copy of the W-4 one time.

Verify Employee's Name and Number

Even if you saw the employee's social security card, it's a good idea to verify the match of the name and SSN, in case of a name change or fraud. Plus, it's easy and free. You can call the Social Security Administration at 800-772-6270 to verify the information of up to five

employees at a time. Be prepared with the employer's name and federal ID number and the employee's name, SSN, sex, and date of birth. More information, including ways to check on more than five names and numbers, how to correctly format complex names, and what to do if the employee never gives you a SSN, are available at <http://www.socialsecurity.gov/employer/critical.htm>.

New Hire Reporting

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

New hire reporting may be accomplished as easily as faxing a copy of the employee's

W-4, but every state offers more methods as well, ranging from mailing a printed report to interactive telephone systems to Internet submission. In addition, multistate employers may elect to send all their new hire reports to just one state. More information, including links to each state's requirements, is at <http://www.acf.hhs.gov/programs/cse/newhire/employer/private/nh/newhire.htm>.

APA's (American Payroll Association's) strong partnership with the IRS and SSA allows it to prepare its classes and publications with the most accurate and up-to-date information to educate employers. IRS and SSA experts speak at many APA conferences and one-day seminars, such as its *Preparing for Year-End and 2005*. As a member of IRS' advisory committees, APA provides input toward improving the nation's wage and tax reporting process. More information about the APA is available at <http://www.americanpayroll.org>. APA

Subscribe to *IRS Retirement News for Employers*

Need information on retirement plans? The *Retirement News for Employers* is a periodic newsletter with retirement plan information for employers and business owners from **Employee Plans, [Tax Exempt and Government Entities (TE/GE)], at the IRS.**

Sign up for the *Retirement News for Employers* and you'll get information on:

- New rules affecting retirement plans;
- Retirement plan forms and plain-language publications;
- Retirement seminars geared toward employers and owners; and
- Developments from other federal agencies.

You can subscribe to *Retirement News for Employers* by going to the Retirement Plans web page at www.irs.gov/ep and clicking on "Newsletters" under "Related Topics". IRS

Important Information for Employers who Pay Employees Salary While on Military Duty

If you are an employer who continues to pay an employee full salary or the difference between his salary and the amounts received from the military, be aware that the employment relationship between the employee and the company was terminated when the worker was called for active military service with the U.S. Government or for active service with the state National Guard. Under the circumstances, the payments made by the company to the former employees while they are in military service with the U.S. Government or active service with the state National Guard are not "wages" for services performed in "employment" for the companies. These payments, therefore, are not "wages" subject to the taxes imposed by the Federal Insurance Contributions Act and the Federal Unemployment Tax Act or to the Collection of Income Tax at Source on Wages. Note however, these payments are includable to the taxpayer as income. Businesses are required to issue a Form 1099 *Miscellaneous* for any amounts paid.

For information on this topic please go to the IRS Web site at <http://www.irs.gov/newsroom/article/0,,id=112695,00.html>. IRS

New Internet Filing System for Businesses

There is a new Internet system dedicated exclusively to the filing of information return Forms 1042-S, 1098, 1099, 5498, 8027, W-2G, and QWF (Questionable Forms W-4). The new FIRE (Filing Information Returns Electronically) System is available for use at <http://fire.irs.gov>.


The advantages of Filing Information Returns Electronically on the new Internet system include:

- **It's secure**—data security is supported by SSL 128-bit encryption;
- **It's paperless**—there are no Form 4804 requirements;
- **It's easy to use**—there is better customer service due to on-line availability of transmitter files;
- **It's efficient**—online notification within 1-2 days (1042-S, 8028, and QWF require additional time);
- **It's fast**—large files compressed with PKZIP or WINZIP reduce transmission time by up to 95 percent;
- **It's flexible**—due dates are extended for electronically filed forms 1098, 1099 and W-2G. There is also an extended period to test electronic files: November 1 to February 15. (Submitting a test file is recommended for all transmitters using the new system for the first time).

Current users of the dial-up FIRE System that had accounts prior to April 2, 2004 just need to click "Log on" and it will accept your UserID, Password, and PIN, otherwise, click on "Create New Account" and set up your new account. When you complete this registration process (which should take approximately 5 minutes), you will be ready to send your data!

New filers are required to submit Form 4419, *Application for Filing Information Returns Electronically/Magnetically*, to request authorization to file information returns with Internal Revenue Service Martinsburg Computing Center (IRS/MCC). Once approved, a five-character alpha/numeric Transmitter Control Code (TCC) will be assigned. If you already have a TCC for magnetic media filing, you do not need to re-apply. Form 4419 should be submitted to IRS/MCC at least 30 days before the due date of the returns for current year processing. Completed applications should be mailed to:

Internal Revenue Service
Martinsburg Computing Center
Information Reporting Program
230 Murall Drive
Kearneysville, WV 25430

Instructions for Filing Information Returns Electronically can be found in Publication 1220 Part B and/or Publication 3609, and are available at <http://www.irs.gov>. If you have questions, call us toll-free at 866-455-7438 Monday through Friday from 8:30 a.m. to 4:30 p.m. Eastern time. 

EFTPS – The Easy Way To Keep Track Of All Your Tax Payments



More and more businesses are enrolling in the Electronic Federal Tax Payment System (EFTPS) to keep

track of their federal tax payments. Even if you use a payroll service provider to make tax payments on your behalf, it is a good business decision to separately enroll in EFTPS.

EFTPS maintains a business's electronic tax payment history for 16 months. Once enrolled, you can view your history online at <http://www.eftps.gov>. You can search, sort, and download information to review or keep in your files. The IRS recommends that employers verify EFTPS payments as part of your bank account reconciliation process. This will help you make sure tax payments are being made in a timely manner.

In addition, if you allow your payroll service provider to make tax payments on your behalf you should determine which taxes they are paying for you, and if they are not making all of your tax payments through EFTPS, you can enroll in EFTPS to initiate those tax payments not handled by your payroll service provider. By doing this, all of your federal tax payment history will be located within EFTPS for easy reference at filing time.

To enroll in EFTPS, visit <http://www.eftps.gov>, or call EFTPS Customer Service for a Form 9779 *Business Enrollment Form*: 800-555-4477. 

SSA/IRS

Reporter

SSA/IRS Reporter is published quarterly, Spring (March), Summer (June), Fall (Sept.), and Winter (Dec.) by the IRS Small Business/Self-Employed Communications Office.

Comments may be sent to:

Joel R. Klein, Editor

Send mail to:

Internal Revenue Service
Small Business/
Self-Employed Communications
600 17th Street, MS:6400 DEN
Denver, CO 80202-2490

e-mail: SSA.IRS.REPORTER@irs.gov

Fax: 303-446-1764

About Reprinting Articles

This publication is covered under Title 17, Section 105 of the United States Code that stipulates a work prepared by an officer or employee of the United States government, as part of that person's official duty, places that work in the public domain. Go to <http://www.access.gpo.gov/reprinting.html> for specific information.

IRS e-Services for Tax Professionals

Attention Employers and Tax Professionals—

Are you and your tax professional aware of the new e-Services available at the IRS? e-Services is a suite of Web-based products that allows tax professionals and payers to do business with the IRS electronically. These services are available 24 hours a day, 7 days a week from just about any computer with an Internet connection.

The IRS has long recognized the value of the tax professional community as its partner in reaching the goals of tax administration and compliance. e-Services was designed as a major solution that would drive the increase of e-filing through use of electronic initiatives, which not only offer incentives to preparers who electronically file returns but also allows them to offer better service to their customers.

The IRS has released two new electronic tools for tax professionals. Disclosure Authorization (DA) and Electronic Account Resolution (EAR) are the latest additions to the IRS suite of e-Services that give tax professionals online options for working with the IRS.

The Disclosure Authorization tool gives eligible tax practitioners an online option for submitting Powers of Attorney or Taxpayer Information Authorization forms. Electronic

Account Resolution allows tax practitioners to electronically correspond with the IRS.

"Business Systems Modernization is a key part of our broader agenda at the IRS," said IRS Commissioner Mark W. Everson. "IRS continues to improve service to taxpayers through delivery of technology."

Disclosure Authorization and Electronic Account Resolution are premium e-Services. They are available to tax professionals who successfully e-file 100 or more individual tax returns and are registered to use e-Services.

Disclosure Authorization (DA)


Eligible tax professionals can complete authorization forms (POAs), view and modify existing forms, and receive acknowledgment of accepted submissions immediately, all online. DA allows tax professionals to electronically submit Form 2848, Power of Attorney and Declaration of Representative, and Form 8821, Tax Information Authorization. The online versions also provide for electronic signature by taxpayers. The IRS acknowledges each accepted submission within seconds and tax professionals can begin acting on behalf of their clients right away.

Electronic Account Resolution (EAR)

Using EAR, tax professionals have a secure method of electronically corresponding with

IRS to ask about individual or business account problems, refunds, installment agreements, notices or missing payments. Account-related questions raised by eligible tax professionals are answered by IRS contact representatives after EAR verifies the tax professional has authority to represent the taxpayer. The IRS response is delivered to an electronic secure mailbox within three business days and the tax professional is notified by e-mail. Electronic Account Resolution eliminates the wait for telephone and written responses.

Disclosure Authorization and Electronic Account Resolution are just two of the products developed and delivered through the IRS Business Systems Modernization program. They are part of the e-Services project which has already delivered: Registration, Online e-file Application, Preparer Tax Identification Number (PTIN) Application and Taxpayer Identification Number (TIN) Matching. Only approved IRS business partners, such as e-filing tax professionals and payers, are eligible to use e-Services, which are available 24 hours a day, seven days a week.

If you or your tax professional would like more information about IRS e-Services, please visit <http://www.irs.gov>, and click on the Tax Professionals link. 


Modernized e-File Wins Pioneer Award

To add to a successful launch of the IRS's Modernized e-File (MeF) Project in February 2004, MeF was one of the 15 recipients of the coveted Government Solutions Center Pioneer Award.

This award was presented on June 3, 2004 for e-government best practices. In addition MeF received the "Best of the Best" award voted on by the other award winners as the best e-government solution of all the nominations. Federal Computer Week Media Group selected MeF for the Government Solutions Center award.

MeF is in the final stages of testing for Release 2 that contains 43 additional forms and schedules that can be filed with the corporation Forms 1120/1120S. Production of live returns began in mid-August 2004. To date over 36,000 MeF returns have been filed.

Additional information on the program can be found on the [irs.gov Web site at http://www.irs.gov/efile/article/0,,id=103797,00.html](http://www.irs.gov/efile/article/0,,id=103797,00.html).

If you would like more information on 1120/1120S e-file contact the project by email at 1120@irs.gov. 

Change of Address? Out of Business?

Notify the IRS. Send a letter to the IRS center you sent your business returns. Please include your employer Identification Number (EIN).

Cincinnati IRS Center,
Cincinnati, OH 45999

Ogden IRS Center,
Ogden, UT 84201

Outside U.S.:

Philadelphia IRS Center,
Philadelphia, PA 19255.



It's simply a **secure** government web site that requires **three forms of identification** so it's **private** and **safe** for taxpayers to pay **all federal taxes online.**

***Enroll online at www.eftps.gov
or call 1-800-555-4477.***

Easy to use... Convenient... Accurate... Free

Dear Taxpayer:

In an effort to save the cost of printing and mailing a tax package to electronic filers of Form 941 (that they may not need), we are sending this information as part of the *SSA/IRS Reporter*. This edition is also sent to tax professionals.

If you need forms or instructions, see the information below. For "HELP" telephone numbers and Web addresses, see page 3 of this issue of the *SSA/IRS Reporter*.

Mark W. Everson
Commissioner, Internal Revenue Service

How To Get a Tax Package or Other Forms and Instructions

You can get these items 24 hours a day, 7 days a week, by...



Personal Computer

Go to **www.irs.gov**, select the **Forms and Publications** option and follow the directions or other forms and instructions.



Phone

Call **1-800-TAX-FORM** (1-800-829-3676).
You should receive your order within
10 days.

Internal Revenue Service

Small Business/
Self Employed Communications
600 17th Street
MS:6400 DEN
Denver, CO 80202-2490

PRSTD STD
Postage and Fees Paid
IRS
Permit NO. G-48

Official Business
Penalty For Private Use, \$300