

Social Security
Administration

Internal
Revenue Service

Inside
this Issue...

**New Program for Business
Taxpayers Saves Time and
Money When Paying Taxes**
page 2

**941 Telefile Now Available
for All Form 941 Filers With
a Zero-Wage Return**
page 2

**Backup Withholding
"B" Notices**
page 2

ITIN Reminder
page 3

You are Invited to Attend...
page 4

**Employers Sending Support
Payments Electronically**
page 4

**Correcting Forms W-2
and W-3**
page 4

**HELP Telephone Numbers
and Web Addresses to Use
When You Have Questions**
page 5



Department of the Treasury
Internal Revenue Service

www.irs.gov

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Reporter

Spring 2004

A Newsletter
for Employers

Employment Tax *e-file* System: Attention All Employers

Have you started filing your employment tax forms electronically?

Were you using the MagneticTape method to file your Form 940, *Employer's Annual Federal Unemployment Tax Return* and Form 941, *Employer's Quarterly Federal Tax Return* in the past? Since MagneticTape filing was discontinued in February 2004, have you moved up to the convenience of electronic filing for these two business tax returns? If you haven't taken the steps to do this yet, don't wait any longer. Check with your tax professional or software provider to see if they offer this service.

What are the Benefits/Features of e-filing your 940 & 941's?

Convenient

- Electronic Acknowledgement within 48 hours.
- Integrated "File" and "Pay" option.

Fast

- Information is quickly available to IRS Customer Service sites.
- Processing time is reduced to one week or less.

Accurate

- Fewer risks of transcription errors.
- Error rates less than one percent.

Safe

- Tax information is secure.
- Only authorized users have access to the system.

Social Security Announces New *e-filing* Requirement

If your company files W-2s with SSA on magnetic tape or cartridge, you will be required to file electronically beginning in tax year (TY) 2005 (that's W-2s due in calendar year 2006). Similarly, if your company files W-2s with SSA on diskette, you will be required to file electronically starting in TY 2006 (W-2s due in calendar year 2007).

Companies who currently file on magnetic tape, cartridge or diskette format their reports according to SSA's Magnetic Media Reporting and Electronic Filing format (MMREF). Filing electronically uses the same MMREF format, so reprogramming is not necessary. All you need to do is follow your same year-end process up to the point where you would copy the W-2 report onto a tape, cartridge or diskette and mail it to SSA. Instead, you'll log onto our website and upload the file. It's really that simple. You'll need to register first for a PIN and Password that you may already have since the PIN is required in the RA - Submitter Record in your wage report. (See Registration Box for more information).

continued on page 3


continued on page 3

New Program for Business Taxpayers Saves Time and Money When Paying Taxes

EFTPS In January, the Internal Revenue Service launched a new initiative for business taxpayers. This product is available using the Electronic Federal Tax Payment System (EFTPS), a service offered free by the U.S. Department of the Treasury. EFTPS lets you make your federal tax payments online or by phone.

The new initiative, **EFTPS Express Enrollment for New Businesses**, affects businesses receiving a new Employer Identification Number (EIN). As of January 2004, business taxpayers requesting a new EIN, who indicate they will have a federal tax obligation, will be automatically pre-enrolled in EFTPS to make their federal tax deposits.

In addition to receiving their EIN, taxpayers will receive a separate mailing containing an EFTPS Personal Identification Number (PIN) and instructions for activating their enrollment. New business taxpayers will activate their enrollment by calling an 800-number, entering their banking information, and completing an authorization for EFTPS to transfer funds from their account to Treasury's account for tax payments per their instructions.

You can enroll in EFTPS online at <http://www.eftps.gov>, or by calling EFTPS Customer Service at 800-555-4477 or 800-945-8400 to receive an enrollment form by mail. 

941TeleFile Now Available For All Form 941 Filers With a Zero-Wage Return

Beginning April of 2004, all U.S. based (domestic) taxpayers may file their "Zero-Wage" Form 941, *Employer's Quarterly Federal Tax Return*, by telephone using the 941TeleFile system. Eligible filers must



- have had:
- (a) No withholding,
 - (b) No deposits, and
 - (c) No taxes to report for the quarter.

Call 800-583-5345 (toll-free) and follow the voice prompts. Look for the purple flyer in your tax package for complete details. The 941TeleFile phone lines are open 24 hours a day, 7 days a week.

continued on page 3

Backup Withholding "B" Notices

The Information Reporting Program Customer Service Section at the IRS Martinsburg Computing Center (MCC) has contact representatives who answer tax law questions concerning information returns, including questions about the backup withholding (BWH) and incorrect information penalty programs. The following is a selection of the most commonly asked questions concerning backup withholding "B" notices.

Q. What is the backup withholding program?

A. Internal Revenue Code (IRC) Section 6109(a)(1) requires a payer to include a correct Taxpayer Identification Number (TIN) on certain Forms 1099 with income subject to backup withholding (BWH). These forms include 1099-B, 1099-DIV, 1099-INT, 1099-MISC, 1099-OID, and 1099-PATR. IRC Section 6109(a)(2) requires a payee to furnish their correct TIN to the payer. IRC Section 6109(a)(3) requires a

payer to request the correct TIN and include it on information returns submitted to IRS. Payers who file information returns with missing or incorrect TINs are subject to penalties for failure to file correct information to IRS. The BWH program provides information to payers about the missing and incorrect TINs they submitted to IRS.

Q. What is a backup withholding CP2100/CP2100A "B" Notice?

A. CP2100/CP2100A "B" Notice "Backup withholding explained" is used for the purpose of soliciting correct name/TIN combinations. There are actually two "B" notices—the First "B" Notice and the Second "B" Notice. The text of the Second "B" Notice is different from that of the First "B" Notice. It instructs the payee to contact IRS or the Social Security Administration (SSA) to obtain the correct name/TIN combination as shown in their records.

Q. What should I do if I receive a CP2100 or CP2100A notice from the IRS?

A. First, compare the listing(s) with your records. **For missing TINs:** If you have not already started backup withholding, begin doing so immediately and continue until you receive the TIN. You must make three solicitations for the TIN (initial, first annual, second annual), to avoid a penalty for failing to include a TIN on the information return. **For incorrect TINs:** Compare the accounts on the listing with your business records. If they agree, send the appropriate "B" Notice to the payee. If an account *does not agree*, this could be the result of a recent update or an IRS processing error. If this type of error occurred, you need to correct or update your records.

You must send the First "B" Notice and a Form W-9, *Request for Taxpayer Identification Number and Certification*, to a payee after you

continued on page 6

ITIN Reminder

The IRS reminds employers that Individual Taxpayer Identification Numbers (ITINs) are not valid for employment and should not be reflected on workers' Forms W-2, *Wage and Tax Statement*.


ITINs are for federal tax reporting only, and are not intended to serve any other purpose. An ITIN does not authorize work in the U.S. or provide eligibility for Social Security benefits or the Earned Income Tax Credit.

An ITIN is a tax processing number issued by the Internal Revenue Service. It is a nine-digit number that always begins with the number 9 and has a 7 or 8 in the fourth digit (example: 9XX-7X-XXXX). IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a Social Security Number (SSN) from the Social Security Administration (SSA).

The IRS issues ITINs to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those not eligible for SSNs. By law, an alien individual cannot have both an ITIN and an SSN.

ITINs are issued regardless of immigration status because both resident and nonresident aliens may have U.S. tax return and payment responsibilities under the Internal Revenue Code.

To qualify to work in the U.S., employees must possess, or have applied for, SSNs. Employers must verify SSNs to avoid penalties for improper use of the numbers.


Information about reporting Social Security wages and verifying SSNs is on the Social Security Administration (SSA) website at <http://www.socialsecurity.gov>. 

Employment Tax e-file System continued from page 1

Paperless

■ Personal Identification Number (PIN) is used as the business filer's signature.

What are you waiting for? Treat yourself to the ease and convenience of the Employment Tax e-file System. Contact your software provider or tax professional today. Or visit


the IRS Web site at <http://www.irs.gov>. Just click on the e-file logo, then choose e-file for Business and Self-Employed Taxpayers. Here you'll find a link to Approved IRS e-file for Business Providers, including links to companies who offer support the Employment Tax e-file System. 

941TeleFile continued from page 2

The 941TeleFile program is an electronic IRS e-file option designed specifically for eligible businesses that choose to electronically file Form 941, *Employer's Quarterly Federal Tax Return*, using a Touch-Tone telephone. The 941TeleFile program uses an interactive computer program that calculates the qualified caller's tax liability or any overpayment and begins the electronic filing process over the phone. This program is free and it's totally

paperless. You are not required to mail forms.

In addition, 941TeleFile users can elect to electronically and simultaneously pay any balance due on the return by using Electronic Funds Withdrawal (EFW), formerly known as Direct Debit (automatic withdrawal).

For more information on 941TeleFile and other IRS e-file for Business Programs, just log on to <http://www.irs.gov> and click on the e-file logo. 

New e-filing Requirement

continued from page 1

Social Security receives 236.5 million W-2s a year. Fifty-four percent of them are now transmitted electronically. Find out why so many businesses choose e-filing. Visit <http://www.ssa.gov/bsowelcome.htm> today. You'll be glad you did.

How to Register for a PIN and Password

To register for a PIN and Password (needed to file W-2s electronically with SSA) just follow these three steps.

1. Go to: <http://www.socialsecurity.gov/bsowelcome.htm>.
2. Select *Registration* and follow the prompts.
3. A Personal Identification Number (PIN) will be issued immediately (on-screen). We'll mail you a temporary password within 10 to 14 days. Change the password right away to one you personally select.

Note: If you file on magnetic media, you probably already have a PIN because it's required in the MMREF RA Submitter Record. If you've registered but don't know your PIN and/or password, call 800-772-6270.

Magnetic Media Out—Electronic Filing In

Social Security will require magnetic tape and cartridge filers to submit W-2 reports to SSA electronically by TY 2005 (that's W-2s due to SSA in calendar year 2006). Likewise, diskette filers will be required to submit W-2 reports electronically by tax year 2006 (W-2s due to SSA in calendar year 2007).

Type of Media	Last Year Accepted by SSA	Electronic Filing of W-2s Required In:
Magnetic Tapes 3480/3480E Cartridges 3490/3490E Cartridges	TY 2004 (W-2s submitted in calendar year 2005)	TY 2005 (W-2s submitted in calendar year 2006)
Diskettes	TY 2005 (W-2s submitted in calendar year 2006)	TY 2006 (W-2s submitted in calendar year 2007)

You are Invited to Attend...

What: Social Security's National Payroll Reporting Forum

Who: Employers, payroll professionals, wage and tax submitters and others interested in the latest changes for the upcoming tax season, filing electronically, hiring foreign workers, identity theft, and more.


When: May 20, 2004
9:00 a.m. - 4:30 p.m.

Where: Social Security's Main Headquarters
Altmeyer Auditorium
6401 Security Boulevard
Baltimore, Maryland 21235

How: Attendance is free but pre-registration is required.

Go to <http://www.socialsecurity.gov/employer> and select National Payroll Reporting Forum for registration form and information.

The forum is sponsored jointly by Social Security and the Internal Revenue Service. The agenda will include time for Federal agencies and the business community to identify, discuss and resolve common wage and tax reporting issues. Invited agencies include: U.S. Citizenship and Immigration Services, (formerly the Immigration and Naturalization Service), the Department of Labor, and the Administration for Children and Families.

Plan to attend and have a voice in federal government initiatives that will affect the way YOU do business. 

Employers Sending Child Support Payments Electronically

Payments by phone? Payments by computer? Payments over the web? These are the newest ways for employers to submit child support payments.

Background

Employers previously sent child support payments by paper check, in many cases to several different locations in each state. In 1996, federal legislation passed requiring each state to establish a centralized payment-processing site, called a "state disbursement unit" (SDU), for the collection of child support payments. The SDUs must be able to receive child support payments electronically by Electronic Funds Transfer (EFT) through the banking system. Electronic payments means sending an electronic credit transmission from the employer's computer to the employer's bank and then on to the bank of the SDU.

Thousands of paper checks still arrive at the SDUs daily. They must be opened,

scanned, identified, deposited, credited to the appropriate accounts, and disbursed to custodial parents. More than 77% of payments come from employers implementing mandatory withholding from paychecks. Expediting this process is crucial because the SDU must disburse those payments to custodial parents within two days of receipt.

Advantages of Electronic Payments

States prefer to receive payments electronically because it saves them time and money and gets money to families faster. There are benefits to employers as well. E-payments can:

- Eliminate postage and check-processing costs,
- Expedite payments, reduce problem calls, and
- Improve the speed and accuracy of communication with SDUs.

continued on page 5

Correcting Forms W-2 and W-3

No matter how hard you worked on your payroll year-end, you may still have to make a correction to the Form W-2 for a few of your employees. That process just got a whole lot easier!

Now you can fill out the form on your computer screen, easily correct any typing errors, print out all the copies you need, give it to your employee, and file it with the Social Security Administration. This online form is available on the Web site of the American Payroll Association at <http://www.americanpayroll.org/news/formw2c.html>, and the SSA has approved it!

Here are some points to remember:

1. Entries carry forward to all copies. The W-2c is a six-part form, but you only have to enter the data once on this fill-in form. When you print it, all six copies will print out so that you can give copies to your employee and file the others with the appropriate government agencies.
2. Each W-2c or group of Forms W-2c must be accompanied by a Form W-3c. Prior to 2003, this was not required for a W-2c that was correcting only an employee's name or social security number.
3. Correcting only state or local data? The SSA urges you not to send them any Forms W-2c that have no effect on federal information.
4. Magnetic media or electronic filing requirements:
 - If you file 250 or more Forms W-2c during a calendar year, you must file them on magnetic media or electronically unless the IRS has granted you a waiver.

continued on page 5

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Comments may be sent to: Portia E. Powell, Editor

Send mail to: Internal Revenue Service,
Small Business/Self Employed Communications,
316 N. Robert Street, MS:1020 STP, St. Paul, MN 55101

e-mail: SSA.IRS.REPORTER@irs.gov
Fax:651-312-7625

Correcting Forms W-2 and W-3 continued from page 4

■ Only Forms W-2c for the immediate prior tax year are taken into account in making this determination. Also, if an employer, for example, must file 200 Forms W-2c for the immediate prior year in March and then discovers that another 100 Forms W-2c for the same year must be filed in August, only the 100 Forms W-2c that are filed in August must be filed on magnetic media or electronically.

■ An employer may request a waiver using Form 8508 (Request for Waiver From Filing Information Returns Magnetically). Form 8508 should be submitted to the IRS at least 45 days before filing Forms W-2c. See <http://www.irs.gov/pub/irs-pdf/f8508.pdf>.

5. Corrections to any wage and tax fields may require you to change your next tax deposit and attach a Form 941c, *Supporting Statement to Correct Information*, to your next Form 941. See the instructions for those two forms.

APA'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, including its Payroll Tax Forum. 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**

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 or 800-945-8400

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 Filing Program / Austin Submission Center

New Toll Free Number for e-Help 866-255-0654
Supports IRS *e-file*, TeleFile and future e-services 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)

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)
800-829-4477

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.

Electronic Support Payments

continued from page 4

NACHA, the Electronic Payments Association, (formerly National Automated Clearinghouse Association) develops operating rules and business practices for the electronic communications of the banking community. The Federal Office of Child Support Enforcement, which provides assistance to state child support agencies, partnered with NACHA to produce a *User Guide for Electronic Child Support Payments*. The guide is available at <http://ecsp.nacha.org/>.

Some employers cite a lack of supportive payroll software as a major obstacle to converting from paper checks to e-payments. Three states, Illinois, Indiana and Massachusetts, have passed legislation mandating electronic payments. In response, several payroll software companies have enhanced their products to provide the required electronic formats for child support payments.

Many large employers remit payments by setting up the electronic credit process with their financial institution or by using a major payroll service provider who is sending payments electronically.

States Offer Web-based Payment Services to Employers

Implementing a payroll system that supports e-payments can be expensive. For smaller companies and for employers whose payroll software does not support e-payments, some states offer web-based payment services for remittance of child support payments. These web-based services are electronic *debit* alternatives to the electronic *credit* process, similar to paying for merchandise by credit card. Eight states currently offer web-based services to employers. These states are Florida, Indiana, Michigan, North Dakota, Nebraska, New Mexico, Ohio, and Washington.

More information is available at <http://www.acf.hhs.gov/programs/cse/newhire/employer/home.htm> or contact Nancy Benner at nbenner@acf.hhs.gov. **HHS**

► **Change of Address? Out of Business? Notify the IRS. Send a letter to the IRS center you sent your business returns:**

Cincinnati IRS Center, Cincinnati, OH 45999
Ogden IRS Center, Ogden, UT 84201
Outside U.S.: Philadelphia IRS Center, Philadelphia, PA 19255.

Backup Withholding "B" Notices continued from page 2

receive the first CP2100 or CP2100A, *Notice from IRS* with respect to their account for the purpose of soliciting a correct Name/ TIN combination. You must send the second "B" Notice to a payee after you receive a second CP2100 or CP2100A, *Notice from IRS* within a 3 calendar year period. The mailing of the second notice should not include a Form W-9. The payee must certify the name/TIN combination after receiving the second "B" Notice. Generally, you do not have to send a "B" Notice more than two times within three calendar years for the same account.

Remember: You do not have to call or write to the IRS to say that you made the correction or update to your records.

Q. How is a Name/TIN mismatch identified?

A. A name/TIN combination is incorrect if it doesn't match or can't be found in IRS or SSA files. A name/TIN mismatch happens when an individual's name is submitted with a TIN that is not associated with the name provided. Please note your TIN is not interchangeable with different names. An Employer Identification Number (EIN) must be used for a partnership, corporation, or non-disregarded Limited Liability Company (LLC). A Social Security Number (SSN) must be used with an individual's name. Also, you must always provide the individual's name for a sole proprietorship, even if the sole proprietor uses a "doing business as" (DBA) name.

Q. What should I do if a TIN was actually on file but it was left off the Form 1099 or reported incorrectly?

A. Make any required change to your records and use the correct information on future filings. Do not send a "B" Notice to the payee.

See General Instructions for Forms 1099, 1098, 5498, W-2G for how to correct an information return.

Q. What should I do if this is the first notification and the Form W-9 is returned with the same incorrect information?

A. Keep the Form W-9 on file to show that the payee certified the Name/TIN combination. Do not backup withhold.

Q. If I don't do business anymore with a payee, or if it was only a one-time transaction, what should I do with the "B" Notice?

A. Send it to try to get the correct TIN and keep a record of the notice. If you don't receive the TIN, you will have to backup withhold if you do business again with the payee. You must also track the notices for the "two in three year rule." The IRS requires that you track these accounts for three years after the date of the first CP2100A or CP2100 Notice.

Q. Can a sole proprietor have an SSN or do they need an EIN?

A. A sole proprietor may have an SSN or an EIN. However, they must always furnish their individual name on the first name line regardless of whether they use an SSN or EIN. A sole proprietor may also provide a business name or "doing business as" (DBA) on the second name line, but they must list their individual name first on the account with you.

Publication 1281, *Backup Withholding on Missing and Incorrect Name/TINs* contains additional valuable information on this subject. You can obtain this publication from the IRS Web site at <http://www.irs.gov>.

Tips for Obtaining "Good" TINs

- Always obtain the contractor's TIN before paying for services.
- Avoid abbreviating company names. If possible, refer to and use the same name as it appeared on the original application for an EIN (Form SS-4) or social security card.
- If you know a company has changed its name, ask if they have informed IRS of the change. IRS and SSA must be informed of any name changes.
- When filing Form 1099-MISC for a sole proprietor, always put the individual's name first, followed by the business name. For example, Joe's Garage should be reported as Joseph Johnson, dba (doing business as) Joe's Garage. It does not matter whether you are using an EIN or SSN, the individual's name *must* appear first.
- The best tool to help you gather good information on contractors and vendors is Form W-9 (or a substantially similar version). It is a good resource for obtaining correct payee names/ TINs and certifying exempt status for reporting purposes. In addition, the form specifically addresses the issue of sole proprietors. When properly completed, you will know if a contractor is a sole proprietor and therefore you will know to use the individual name first.

If you have any questions about backup withholding, information reporting, Forms 1099, or the CP2100 or CP2100A Notice(s) and listing(s), you may call:

Martinsburg Computing Center (MCC)
Information Reporting Program Customer
Service Section

Telephone: 866-455-7438 (toll free)
or 304-263-8700 (not toll free)

Hours: 8:30 a.m. to 4:30 p.m.
Monday through Friday, ET

E-Mail: mccirp@irs.gov 

Form 941
January 2003
Department of the Treasury
Internal Revenue Service

Employer's Quarterly Federal Tax Return

2003 for information

DON'T SPEND AN ENTIRE
MORNING LABORING OVER
YOUR BUSINESS TAXES
ONLY TO HAVE THEM RUINED
BY A CUP OF COFFEE.



e-file instead and reduce your paperwork even with the most complex returns and get 48-hour receipt confirmation, security and accuracy. Visit aboutefile.com or tell your tax preparer to e-file for you. And this year, join the millions of businesses who can't go wrong.

aboutefile.com ▶

consider it done. ▶

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*.

If you need forms or instructions, see the information below. For "HELP" telephone numbers and Web addresses, see page 5 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
316 N. Robert Street
MS:1020 STP
St. Paul, MN 55101

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

Official Business
Penalty For Private Use, \$300