

Social Security Administration

Internal Revenue Service

Inside this Issue...

Employers' Role in New Hire Reporting: Helping America's Children and Saving Taxpayer Dollars

page 2

Important Announcement for Information Return Filers

page 2

Changes to Third Party Designee Authorization

page 2

The IRS is Making it Easier for Retirement Plan Sponsors

page 3

New Retirement Plan Correction Programs CD-ROM Available for Free

page 3

IRS e-file for Corporate Returns, Forms 1120 & 1120S

page 3

Retirement Plan Deadline is Almost Here!

page 3

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

page 4

Use "Ticket to Work" When You Have Jobs to Fill

page 4

IRS Web Site Offers EINs for Businesses

page 5

Now EFTPS-Online is Even Better

page 5

The New Employment Tax e-file System

page 5

It's Never Too Early to Plan for Year-End

page 6

IRS Reduces Some Mailings; Improves Other Mailings

page 6



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Internal Revenue Service

www.irs.gov

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Fall 2003

A Newsletter
for Employers

IRS Creates Web Site to Assist in Locating Missing Plan Participants

Employers, administrators, and sponsors of qualified pension plans are continuously searching for missing plan participants or former employees. With appropriate safeguards to protect the privacy rights of each taxpaying citizen, the Internal Revenue Service affords employers an opportunity of assisting in contacting their former employees. Known as the Letter-Forwarding Program, the IRS offers assistance to individuals who have retained the Social Security numbers of the person they wish to contact, but whose address or whereabouts currently are unknown. For humanitarian purposes (which includes financial entitlement) the IRS will search its database for a recent address and forward a letter to the missing person.

Two IRS offices, the Office of Governmental Liaison and Disclosure and the Tax Exempt/Government Entities Operating Division, have established an IRS Web site to assist in locating missing participants. The program is available to plan administrators, private individuals, companies, organizations, and to state and federal agencies.

The IRS is precluded under Section 6103 of the Internal Revenue Code, (Disclosure Law) from providing addresses or other information to the individual who initiated the search. Tax returns and return information are confidential information and therefore cannot be disclosed without authorization. To divulge the disposition of a letter submitted for forwarding would indicate that the IRS had an address on file for an individual, and that the individual filed a tax return. Therefore, the Service does not inform individuals, or former employers who attempt to send letters through the Letter-Forwarding Program, as to whether or not their correspondence has been delivered. Letters intended for individuals for whom the IRS has no current records and letters forwarded by IRS and then returned as undeliverable are destroyed without informing the sender of the action taken.

When a former participant cannot be located, the plan must take reasonable steps to locate that individual before the plan *continued on page 4*

Social Security to Eliminate Magnetic Media by 2006

Social Security is eliminating magnetic media as an option for submitting annual wage reports. Employers who submit 250 or more Forms W-2 in a calendar year must transmit the data online. The changes for filing Forms W-2 are effective as follows:

- Tax year 2005 – Eliminate magnetic tapes and cartridges.
- Tax year 2006 – Eliminate 3 1/2-inch diskettes

Marti Eckert, Social Security division director, Office of Systems Electronic Services, says, "The important thing for magnetic media filers to realize is that their annual wage reports are already formatted for electronic filing, so no extra work is needed." Eckert is referring to Social Security's Magnetic Media Reporting and Electronic Filing format specifications commonly referred to as the MMREF-1.

When submitting data electronically, employers should follow the usual year-end process, then log onto Social

continued on page 3

Employers' Role in New Hire Reporting: Helping America's Children and Saving Taxpayer Dollars

What is the New Hire Reporting Program? New hire reporting is a process by which you, as an employer, report information on newly hired employees to a designated state agency shortly after the date of hire. You play a key role in this program by reporting all your newly hired employees to your state. This is important because new hire reports are matched against child support records at the state and national levels to find parents who are not paying their child support. New hire reports can also help establish a child support order or enforce an existing order.

The New Hire Reporting Program works! During fiscal year 2002, new hire reporting provided vital information about more than 4.5 million noncustodial parents and alleged fathers. Thanks to the cooperation of employers, over 294 million new hires have been reported since the program began in October 1997, resulting in the collection of billions of dollars for children.

Your cooperation in the New Hire Reporting Program also helps reduce fraud and save taxpayers' money. The Social Security Administration uses employer-reported data to identify overpayments in the Supplemental Security Income (SSI) program by detecting unreported or underreported income. These data saved approximately \$199 million in fiscal year 2002. State agencies operating unemployment insurance and workers' compensation programs use new hire information to detect erroneous benefit and public assistance payments. States have saved millions of dollars of erroneous unemployment insurance payments because of new hire reporting, and these savings help prevent increases in your insurance premium rates.

Reporting your new hires is easy. Most states accept new hire reports any way you choose to send them—by mail, fax, phone, or online. The basic requirements are to report the six data elements found on the W-4 form within 20 days of hiring,

although some states require more data and/or a shorter timeframe for reporting. You can check for state-specific elements and timeframes by clicking "State-by-State Information on New Hire Reporting" on the Federal Office of Child Support Enforcement's Web site at: www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contacts.htm.

Just remember to report the following information after you hire someone (at a minimum, depending on state law):

- Employee name
- Social Security number
- Employee home address
- Company name
- Company Federal Employer Identification Number (FEIN)
- Company address (note that the payroll office address is used for sending an income-withholding order. Please be sure to report the address where you want an income-withholding order sent.)

Billions of dollars have been collected for families thanks in part to the New Hire Reporting Program. Your participation in the New Hire Reporting Program is required by law, and is also appreciated by the thousands of children and families who benefit from the program.

For more information about new hire reporting and employers' responsibility to the Child Support Enforcement Program, visit the Employer Services Web site at: www.acf.hhs.gov/programs/cse/newhire/employer/home.htm. **IRMS**

Important Announcement for Information Return Filers

Did you use odd-sized cartridges to file your tax-year 2002 Information Returns, Forms 1098, 1099, 5498, or W-2G?

If you answered "yes," this information is for you! Effective January 1, 2004, the Internal Revenue Service (IRS) Martinsburg Computing Center (MCC) will no longer accept information returns filed on 8mm, 4mm, and Quarter Inch Cartridges (QIC).

IRS/MCC encourages all information return filers to file electronically using the FIRE (Filing Information Returns Electronically) system and encourages you to send a test during the testing period. Some advantages of filing electronically are:

- It's paperless! Form 4804 is not required;
- Extended due dates for electronically filed Forms 1098, 1099 and W-2G;

- Extended period to test electronic files: November 1 through February 15; and
- FIRE provides online confirmation within 24-48 hours.

Additional information on electronic filing of information returns using FIRE can be found in Publication 1220, *Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically or Magnetically*, or Publication 3609, *Filing Information Returns Electronically*.

Both publications are available at: www.irs.gov or by calling 800-829-3676.

If you have questions, please contact the IRS Martinsburg Computing Center: toll-free at 866-455-7438 between 8:30 a.m. and 4:30 p.m. EST. **IRMS**

Changes to Third Party Designee Authorization

IRS has "enhanced" the authority given to a representative when a filer completes the third party designee Section of Form 941, "Employer's Quarterly Federal Tax Return," Form 940, "Employer's Annual Federal Unemployment (FUTA) Tax Return," and other tax returns where the designation is available. The enhanced authority applies to tax returns that are due to be filed in 2004. Accordingly, the change applies to the 2003 fourth quarter (October–December) Form 941 and the 2003 Form 940.

Third-party designees will now be able to exchange information with the IRS concerning a tax return. They may also request and receive written tax information relating to a tax return including copies of specific notices, correspondence, and account transcripts. The named third party designee may now be any individual, corporation, firm, organization, or partnership. As a result, the enhanced third party designee authorization will be substantially equivalent to Form 8821, "Tax Information Authorization." **IRMS**


The IRS is Making it Easier for Retirement Plan Sponsors

On June 5, 2003, the IRS issued Revenue Procedure 2003-44, updating the Employee Plans Compliance Resolution System (EPCRS). EPCRSA is the IRS' comprehensive system of correction programs for sponsors of retirement plans that have failed to meet the requirements of the Internal Revenue Code. The new procedure significantly streamlines and simplifies the EPCRS program.

Coinciding with the issuance of the new procedure, the IRS also made available some online tools to help practitioners and plan sponsors. Go to the Retirement Plans Web site at www.irs.gov/ep. Click on "More Topics" in the Topics section (lower


left column) and click on the heading titled "Correction". This page includes:

- A red-lined version of Rev. Proc. 2003-44 comparing it to the changes made by the new procedure.
- Under summary of changes, there is an EPCRS Comparison Chart describing the differences between the new procedure and its predecessor.
- A topical index directing you to the appropriate section numbers.
- A slide presentation showing the changes made by Rev. Proc. 2003-44.

Joyce Kahn, manager of Employee Plans Voluntary Compliance, said, "We are working on more tools to help our stakeholders." 

New Retirement Plan Correction Programs CD-ROM Available for Free

A new CD-ROM explaining the programs provided by the IRS, the U.S. Department of Labor and the Pension Benefit Guaranty Corporation for retirement plan sponsors to correct retirement plan mistakes is now available. The CD includes detailed information on the IRS' recently released Revenue Procedure 2003-44 that contains the expanded and simplified Employee Plans Compliance Resolution Program or EPCRS. The importance of regular review of retirement plan operations is described in video clips on the CD. The U.S. Department of Labor self-correction programs for certain filing errors and specific financial transaction errors are detailed. Benefit professionals and payroll managers will find directions for submitting applications as well as copies of frequently used IRS forms and publications related to retirement plans.

A free copy of the new CD-ROM, *Retirement Plan Correction Programs*, is available online at www.irs.gov/ep. Look under "Topics" in the lower left hand column and click on "Educational Services" to order Publication 4050. 

IRS e-file for Corporate Returns, Forms 1120 & 1120S

Corporations will be able to e-file their 1120 and 1120S returns beginning in January 2004.


Talk to your software developer now to see if they plan to offer corporate e-filing.

Questions? e-mail us at 1120@irs.gov

Visit the IRS Web site at www.irs.gov/efile/article/0,,id=103789,00.html 

Social Security to Eliminate Magnetic Media cont. from page 1

Security's Business Services Web site and upload the file. Employers can register to use the Web site at www.socialsecurity.gov/bsa/bsowelcome.htm before the end of the year.


More information about electronic filing is available at www.socialsecurity.gov/employer/bsohbnew.htm. Here you will find the Social Security's *Business Services Online Handbook*. To order the handbook, call 800-772-6270 weekdays between 7:00 a.m. to 7:00 p.m. ET. 

Retirement Plan Deadline is Almost Here!

Tick tock, tick tock. Time is running out for some adopting employers of Master & Prototype (M&P) and Volume Submitter plans to adopt updates to their plans for recent law changes. In many cases, the employers will also have to submit a determination letter request to keep their plans qualified.

For additional information on the deadline, check with your benefits professional— your M&P or Volume Submitter plan provider. You can also get the latest information on the deadline at the Retirement Plans Web site at www.irs.gov/ep.

Both businesses and their employees enjoy tax benefits from retirement plans that are in compliance with the law. Failure to act by the deadline could cost a retirement plan its tax-favored status.

Act Now: Don't lose valuable tax benefits. 



IRS Creates Web Site continued from page 1

forfeits the participant benefits. The Letter-Forwarding Program serves as an acceptable method to satisfy the reasonable steps requirements. Furthermore, it assists in making missing employees aware of the millions of dollars available in undistributed pension benefits.

The Letter Forwarding Program is comprised of two components:

1. Forwarding letters to 49 or fewer individuals, and
2. Forwarding letters to 50 or more individuals (also known as the Computerized Mail-Out Program, Project 753)

Detailed information on the Letter-Forwarding Program is available at the IRS Web site at: www.irs.gov/ep. Click on "More Topics" in the Topics section (lower left columns) and click on

the heading titled "Contact Missing Participants or Beneficiaries."

Written requests for 49 or less missing participants should be submitted to the disclosure office for the local area where the requester is located. A list of local disclosure offices may be found by typing "Disclosure Offices" into the "Search IRS site for" box mentioned above. There is no charge for processing these requests.

Requests for assistance or additional information involving 50 or more missing participants under the Computerized Mail-Out Program, Project 753, should be directed to the IRS National Office at 202-622-3324. The address is: Internal Revenue Service, Disclosure Office, CL:GLD – Room 1603, 1111 Constitution Ave, N.W., Washington, D.C., 20224. **IRS**

Use "Ticket to Work" When You Have Jobs to Fill

If your company or organization is looking for dedicated, hard working people, you may be overlooking a pool of talented job applicants— people with disabilities.

If you'd like to expand your recruiting resources and target specific job applicants you need now, one new program launched last year can help. It's Social Security's Ticket to Work.

To date, Social Security has mailed over 3.5 million tickets to work to people with disabilities. Those who receive tickets are urged to take them to any of the employment service providers participating in the Ticket to Work program. These providers are called employment networks and can include state vocational rehabilitation agencies. Use www.yourtickettowork.com/endir to check the list of participating networks to find out if there is one in your area.

Here's how the program works—a ticket holder gives his or her ticket to an employment network. Together, the network and the ticket holder design an individual employment plan outlining the services to be provided to assist the beneficiary in reaching his or her employment goal.

One important point can help employers harness the abilities disabled people bring to their jobs— medical insurance. People hired through the Ticket to Work program are protected through Medicare, the federal health insurance program, or Medicaid, the state health benefit plan. Medicare protects most Social Security disability beneficiaries for at least eight years and six months after they go to work. And Medicare continues even if an individual no longer receives a monetary benefit from Social Security.

If you would like to expand your workforce with a new source of creative, loyal employees, get in touch with Maximus, the organization administering the Ticket to Work program at 866-968-7842 (866-YOURTICKET). Or visit www.yourtickettowork.com the Maximus Web site. **SSA**

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
866-816-2065 (toll free)

Form SS-4 may be faxed to Brookhaven, NY at 631-447-8960, Cincinnati, OH at 859-669-5760, or Philadelphia, PA at 215-516-3990.

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 www.irs.gov/efile/article/0,,id=109708.00.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
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 to begin publishing 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 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.

General SSA Benefit Questions

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

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.

IRS Web Site Offers Identification Numbers for Businesses

IRS now lets businesses obtain employer identification numbers directly from its Web site. New business owners or their tax professional representative can go to www.irs.gov to apply and obtain their EIN via the Internet, 24 hours a day 7 days a week. Simply enter EIN as a keyword to begin the process. (IRS "Keyword" is located in the upper right hand corner of the irs.gov home-page.) No registration is required to use the system and the number is issued immediately.

The EIN online processing eliminates the need to send paperwork to the IRS as well as prevents the delay in issuing a number that may result from an incomplete application form.

While the Internet is the preferred method, businesses may still obtain EINs by telephone at 800-829-4933 from 7:30 a.m. to 5:30 p.m. (local time), or by mailing or faxing the Form SS-4, as provided in the form's instructions. **IRS**

The New Employment Tax e-file System

The IRS recently introduced the new Employment Tax e-file System. This modernized system gives employers more options for electronically filing Form 940, "Employer's Annual Federal Unemployment (FUTA) Tax Return" and Form 941, "Employers Quarterly Tax Return". The new system accepts more forms and schedules and for the first time, allows tax practitioners to file Forms 940 and 941 electronically for their business clients.

Some key benefits of the new system are:

- *Integrated Payment Options* – Eligible filers may submit a required payment along with their return, subject to limitations imposed by Federal Tax Deposit rules.
- *More Filing Options* – Use a payroll service, tax professional, bookkeeper, or your personal or business computer.
- *Electronic Signature Process* – All returns are signed with an IRS issued personal identification number (PIN).

If you use a CPA or other tax practitioner to file your business taxes, see if they offer this new service. For more information, log onto the IRS Web site at www.irs.gov/efile, click on "Businesses" then on "Approved IRS e-file for Business Providers." (When you get there, add that link to your favorites list.) New providers are added as they are approved. **IRS**

Now EFTPS-Online is Even Better

On July 17, 2003, the popular EFTPS-Online (Electronic Federal Tax Payment System) option was upgraded to make it easier to use and now includes enhancements based on user suggestions. Enrolled individual and business taxpayers are now able to:

- Review their past 16 months' payment history
- Schedule all four 1040ES (estimated tax payments) in one session without logging out
- Make multiple payments for different Employer Identification Numbers, (EINs) without logging out
- Download payment history and sort the transactions using your preferred software
- And more!

The new EFTPS Web site offers users greater flexibility in managing their tax payment information and their EFTPS account. For example: you can change bank account information without submitting a new enrollment; if you decide not to have your bank account information verified by your bank, you can select your own personal

identification number (PIN) and begin using EFTPS immediately. In addition, the site contains direct links to states that offer electronic tax payment services.

EFTPS is a free service provided by the U.S. Department of the Treasury that allows business and individual taxpayers as well as tax professionals to make federal tax payments electronically using the Internet, phone or batch provider software for professionals.

With more than four million enrolled taxpayers, EFTPS is ideal for paying all business taxes as well as Form 1040 ES quarterly estimates. Available 24 hours a day, 7 days a week from home or office, EFTPS has been shown to be more accurate than paper coupons and checks, plus—taxpayers using checks are 31 times more likely to receive an IRS penalty. For every EFTPS transaction, you receive an EFT acknowledgement number for easy record keeping and as proof of the transaction.

To enroll, visit www.eftps.gov, or you may call EFTPS Customer Service at 800-555-4477 or 800-945-8400 to request an enrollment form. **IRS**

CORRECTION

The summer edition of the *SSA/IRS Reporter* article "New Size for 2004 Forms W-2 and W-3" says information can be found in Publication 1441. That should have been Publication 1141 (revised May 2003), *General Rules and Specifications for Substitute Forms W-2 and W-3*. We are sorry for any inconvenience this may have caused.



It's Never Too Early to Plan for Year-End

Early autumn is the perfect time to begin preparing your year-end process, according to the American Payroll Association (APA), which offers the following time-proven first steps from its class, *Preparing for Year-End*:

- Develop a committee, including representatives from any departments in your organization that play a role in year-end, such as payroll, tax, accounting, accounts payable, human resources, benefits, information systems, and the mail room.
- Discuss the successes and shortcomings of last year's process.
- Create a calendar of payroll runs, adjustment runs, and tax deposits, considering holidays observed by your company, your bank, and your service providers.
- Establish a checklist of year-end tasks, including due dates and responsible parties.
- Determine how you will provide your Forms W-2 this year to your employees and to the Social Security Administration—on paper or electronically? Now is the time to discuss this with your software vendors and/or service providers.
- Ask your employees to review their pay stubs for the accuracy of the name, address, and social security number.
- Consider using SSA's Employee Verification Service (see www.socialsecurity.gov/employer/ssnv.htm) to verify your

employees' names and social security numbers and to avoid error notices.

- Reconcile the following three items:
 - the total of the amounts from the first three Forms 941 for 2003,
 - the third quarter year-to-date figures on your payroll journal, and
 - a W-2 audit report as of September 30 (if your system allows it).

Look for more tips from APA in the next issue of the *SSA/IRS Reporter*!

The APA is proud to be an integral partner with the Internal Revenue Service and the Social Security Administration. By working closely with IRS and SSA, APA prepares 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 *Preparing for Year-End*. As a member of IRS' Information Reporting Program Advisory Committee and its Electronic Tax Administration Advisory Committee, APA provides input toward improving the nation's wage and tax reporting process.

The APA Web site is located at www.americanpayroll.org. **APA**

IRS Reduces Some Mailings; Improves Other Mailings

The Internal Revenue Service is reducing mailing of Publications 51, *Circular A—Agricultural Employer's Tax Guide*, Publication 393, *Federal Employment Tax Forms* and Publication 2184, *Alternative Ways to Get Employment Tax Forms and Instructions*. In an effort to reduce postage and printing costs, IRS has decided to eliminate mailing of these publications to those filers who have filed their annual filings of Forms W-2/W-3 electronically in 2003. Beginning with the annual mailings of these publications in September/October of this year, filers who submit Forms W-2/W-3 electronically will not receive the publications which contain forms W-2/W-3, an order blank for additional forms and instructions for completing these forms. If the forms or instructions are needed, employers can obtain them by either calling 800-829-3676 or visiting www.irs.gov/forms.

IRS has also enhanced and/or improved other mailings by adding vouchers to the mailing package. Mailing of Forms 941PR, 941SS, 940PR, 940SS, 943PR, 720, 730, 11C and CT-1 now include a voucher for use by filers when filing and making a payment with their return. Use of the vouchers will allow IRS to more efficiently process payments, accurately credit payments to the correct tax account and period and ultimately provide better service to each filer. **IRS**

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Denver, CO 80202-2490

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

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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 4 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/
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