

**INTERNAL REVENUE SERVICE
NEWS FOR TAX PROFESSIONALS
APRIL 2009**

- If you suspect a client is providing fraudulent information, you should report it to the IRS. See [Publication 3857](#) to find out what may indicate fraudulent activity and where to report it.
- The last [Tax Talk Today](#) will be held on May 12th and will cover *Specialty Taxes: Estate and Gift and Employment Taxes*.
- National Forum registration is now open. Reserve your slot, then check back with [taxforuminfo.com](#) as details on seminar topics become available. Forums will be held in San Diego, Las Vegas Dallas, Orlando, Atlanta, and New York.
- Erroneous notice issuance was discovered through the [IMRS \(Issue management Resolution Program\)](#). Taxpayers and practitioners report receipt of notices CP 207, 207L and 276A, dated March 9, 2009, asking them to please submit Form 941 Schedule B, although they submitted the form with their paper filed return. Raise issues about IRS processes, policies or procedures through your IMRS Stakeholder Liaison, Gwenella Blackshire at 630-493=5046 or gwenella.h.blackshire@irs.gov.
- [Headliner 260](#): Tax professionals are cautioned about a refund scheme based on false withholding credits, involving frivolous returns that may contain:
 - Form 1099-OID, Original Issue Discount
 - Any type of Form 1099, U.S. Information Return
 - Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains
 - Other bogus financing instruments such as bonded promissory notes to make a false withholding claim
- Check for frequent updates on the [Recovery Act](#) Web page; also available in [Spanish](#).
 - [Making Work Pay Tax Credit](#)
 - [IR-2009-13 New Withholding Tables](#) incorporated in [Publication 15-T](#).
 - [Economic Recovery Payment](#)
 - [New vehicle purchases](#)
 - [IR -2009-14](#) First-time homebuyer credit.
- [IR-2009-15](#) has COBRA health benefit provisions:
- Helpful Links for Small businesses:
 - [Self Employed Tax Center](#)
 - [Small Business and Self-Employed One-Stop Resource](#)
 - ["Tax Guide for Small Business" Publication 334](#)
 - [Outsourcing Payroll Duties](#)
 - [Recordkeeping](#)
 - [Worker Classification/Independent Contractors vs. Employees](#)
 - [Use EFTPS to Pay Your Taxes Electronically](#)
 - [Employment Taxes](#)
 - [Phishing Scams, Frivolous Arguments Top the 2008 "Dirty Dozen" Tax Scams](#)
 - [Disaster Assistance and Emergency Relief for Individuals and Businesses](#)
 - [Online learning and Educational Products](#)

TECHNICAL GUIDANCE

- The Environmental Protection Agency's (EPA) list of devices that reduce highway tractor idling is now available. These devices may be exempt from the 12 percent retail excise tax provided they meet the criteria in section 4053(9) of the Internal Revenue Code. You'll find the [idling reduction device list](#) on EPA's Web site.
- [Departing Aliens and the Sailing Permit](#) Aliens departing the U.S. may need to get a departure clearance from the IRS.
- The [Form 1065 FAQ](#), (partnership return) page has been updated. Send any additional questions to the email address under related links.
- [FS-2008-27](#) has tax law changes related to Midwestern disaster areas.
- [Announcement 2009-17](#) covers the suspension of tax-exempt status of an organization identified with terrorism.
- [Headliner 261](#) shows the updated the Allowable Living Expense Standards for 2009.
- [Headliner 262](#) clarifies the definition of "in and doing business in" the United States for FBAR purposes.
- [Headliner 263](#): Is It Too Good To Be True? Home-Based Business Tax Avoidance Schemes
- [IR-2009-16](#) More than a million taxpayers who did not file 2005 tax returns may be due refunds. To collect an unclaimed refund, a 2005 return must be filed no later than April 15, 2009.
- [IR-2009-17](#) The Statistics of Income winter bulletin features information on 138.4 million individual income tax returns filed for tax year 2006.
- [IR-2009-18](#) Business taxpayers and other interested parties can submit to the Industry Issue Resolution (IIR) Program tax issues for resolution involving a controversy, a dispute or an unnecessary burden on business taxpayers.
- [IR-2009-19](#) IRS decided not to renew Private Debt Collection contracts.
- [IR-2009-22](#) The 2008 IRS Data Book, an annual snapshot of IRS activities for a given fiscal year, is available.
- [IR-2009-24](#) Nearly a dozen inserts will no longer be included in notices informing businesses that they owe additional tax.
- [IR-2009-26](#) and [Revenue Procedure 2009-19](#) Small businesses with deductions exceeding their income in 2008 can use a new net operating loss tax provision to get a refund of taxes paid in up to five prior years.
- [Notice 2009-19](#) invites public comments regarding guidance on information returns under section 6050W, which requires information returns for payments made in settlement of payment card transactions and third party payment network transactions, beginning after 2010.
- [TD 9447](#) contains final regulations relating to automatic contribution arrangements in 401(k) plans and other eligible plans.