Caution--Changes to Publication 51 (Circular A), Agricultural Employer's Tax Guide, for use in 2010

If you previously viewed or downloaded Publication 51 (Circular A), for use in 2010, before January 15, 2010, or received a printed copy of this publication dated December 10, 2009 (in the bottom left-hand corner of the front cover), please note the following changes.

- On page 1, under “What's New,” a new item titled “COBRA premium assistance credit extended” has been added and reads. **COBRA premium assistance credit extended.** The credit for COBRA premium assistance payments has been extended. It now applies to premiums paid for employees terminated before March 1, 2010, and to premiums paid for 15 months. See COBRA premium assistance credit on page 5 for more information.

- On page 2:
  - Under “Reminders,” the item titled “COBRA premium assistance credit” has been deleted.
  - Under “Credit and debit card payments,” the order of the bullet items has been changed.

- On page 5, under “COBRA premium assistance credit:”
  - The last sentence of the third paragraph has been replaced with two new sentences and reads. “The Department of Defense Appropriations Act of 2010 (DDAA) extended the end of the eligibility period from December 31, 2009, to February 28, 2010. DDAA also extended the period of assistance from 9 months to 15 months.”
  - A new fourth paragraph has been added and reads. “Administrators of the group health plans (or other entities) that provide or administer COBRA continuation coverage must provide notice to assistance eligible individuals of the COBRA premium assistance. Any individual who became a COBRA premium assistance eligible individual on or after October 31, 2009, must be sent a notice about the extended provisions of DDAA.”
  - The old fifth paragraph (new sixth paragraph) has been revised and reads. “Anyone claiming the credit for COBRA premium assistance payments must maintain the following information to support their claim, including the following.”

- On pages 28 to 47, the heading under the number of allowances in the Wage Bracket Income Tax Withholding tables has been corrected and now reads “The amount of income tax to be withheld is.”

The corrected version of the 2010 Publication 51 (Circular A) is now available for download.

--15-JAN-10


If you previously viewed or downloaded Publication 15 (Circular E), from the irs.gov website prior to January 10, 2010, please note the following changes in the new version of Publication 15 (Circular E) posted January 10, 2010 (with a date of January 8, 2010, on the bottom left-hand side of page 1).

- **Page 1.** The paragraph that referenced the American Recovery and Reinvestment Act has been removed. A new item was added titled COBRA premium assistance credit extended, due to recently enacted legislation.
- **Page 3.** The paragraph titled COBRA premium assistance credit was removed.
- **Page 7.** Under the section titled COBRA premium assistance credit, the third paragraph was revised to add the extended eligibility period and period of assistance for the COBRA premium assistance credit, from December 31, 2009, to February 28, 2010, and from 9 months to 15 months, respectively. Also, a new fourth paragraph provides guidance requiring notification to eligible terminated employees of the COBRA premium assistance.
- **Page 7.** In the second column under COBRA premium assistance credit the following changes have been made.

  - The last sentence in the third paragraph was replaced with the following two sentences. “The Department of Defense Appropriations Act of 2010 (DDAA), extended the end of the eligibility period from December 31, 2009, to February 28, 2010. DDAA also extended the period of assistance from 9 months to 15 months.”
  - The following new fourth paragraph was added. “Administrators of the group health plans (or other entities) that provide or administer COBRA continuation coverage must provide notice to assistance eligible individuals of the COBRA premium assistance. Any individual who became a COBRA premium assistance eligible individual on or after October 31, 2009, must be sent a notice about the extended provisions of DDAA.”

--14-JAN-10