

IRS NEWS FOR SMALL BUSINESS
FEBRUARY 2014

▪ [Tax Consequences of Virtual World Transactions](#)

▪ Small businesses can find the help they need at the IRS's [Small Business/Self Employed Tax Center](#), including an [A-Z Index for Business](#), and tax centers for a variety of industry types, at the [Industries/Professions Tax Centers](#), including bartering, child care, construction, gas retailers, manufacturing, online auctions, restaurants and more.

► **EMPLOYERS/RETIREMENT PLANS**

▪ With Batch EFTPS Provider Software, you can: Receive e-mail notification regarding enrollments, payments and upgrades; and send clients a Taxpayer Inquiry PIN so they can look at their accounts online. Read more in [Publication 4169](#).

▪ Three new [FAQs](#) (21-23) for same sex married couples address situations involving Social Security and Medicare taxes.

▪ [Notice 2014-06](#) provides guidance on section 45R of the Code for certain small employers that cannot offer a qualified health plan through a Small Business Health Options Program (SHOP) Exchange because the employer's principal business address is in a county in Washington or Wisconsin in which a QHP through a SHOP Exchange will not be available for 2014.

▪ Find out what the IRS is doing to combat identity theft and the first steps victims should take by watching this new [YouTube video](#).

► **FILING SEASON:**

▪ [Starting Jan. 13, 2014, Business Tax Filers Can File 2013 Returns](#) ▪ [IR 2013-100](#). The filing season is to open on Jan. 31. taxpayers are encouraged to use e-file or Free File as the fastest way to receive refunds.

▪ [IR 2014-1](#) IRS Offers Videos to Help Taxpayers Preparing to File in 2014

▪ [Free File software](#) will be available on January 17, 2014 on IRS.gov. Taxpayers who made \$58,000 or less in 2013 may start preparing their returns using Free File software. The Free File software providers will begin transmitting them to the IRS on January 31, 2014.

Taxpayers who do not qualify for Free File software may use Free File Fillable Forms. Free File Fillable Forms will be available to taxpayers through IRS.gov starting on January 31, 2014, the official start of the filing season.

▪ Given available resources and shifting taxpayer demands, the IRS will be making a number of [taxpayer service changes](#) for the 2014 filing season. The changes, which were made following input from stakeholders in the tax community, reflect the need for increased use of automated self-service options.

► **LOCAL/ OTHER AGENCY**

▪ The US Census Website has a handy [American Fact Finder](#) tool.

▪ Are you a small business owner with an amazing success story to tell? If so, submit your nomination today for the 2014 National Small Business Week Awards. [Nominations are being accepted online](#). National Small Business Week will be celebrated May 12-16, 2014.

▪ Try SBA's [Build a Business Plan](#) or [Small Business Learning Center](#) plus SBA's [Top 5 Blogs of 2013: Inspiring ideas for moms, business loans, and tax incentives](#) SBA [Cybersecurity Essentials for Small Businesses](#) on-line training. SBA [5 Tax and Financial Planning Actions for the New Year](#)

Find out about Licenses and Permits a business requires at this [SBA blog page](#).

What Factors Go Into Firms' Hiring Their First Employee? find out in this [SBA Office of Advocacy report](#).

▪ The [US District Court, Minnesota](#) warns of warrant scams, email scams (malware) and phone scams: Citizens are being targeted with fake arrest warrants, with an offer to avoid the arrest by paying a specific amount of money. Valid arrest warrants may not be avoided by the payment of a fine. ▪ If you receive an email from "[subpoena@uscourts.com](#)", please do not open the link inside the email. If you receive one of these emails, you are advised to delete it from your inbox. If you wish to view a "safe" example of one of these bogus emails, view the [Subpoena](#). ▪ Throughout the United States, including in Minnesota, citizens are being targeted by phone calls and threatened with prosecution for failing to comply with jury service in federal or state courts. For more information, please read the [public notice](#).