

Chapter 3:
***Other
Issues***

Rev. Rul. 2009-11

*Differential
Payments*

3-1

Rev. Proc. 2009-51

*Opting out
of 944*

3-1

ILM 200929004

*FICA Withholding
on
Tip Jar Income*

3-2

SUPP

Rev Rul 2009-39
~~PMTA 2009-056~~

*Interest-Free
Adjustments
for
Payroll Tax Audits*

SUPP

IRS
Employment Tax
National
Research Project

SBSE-04-0209-008

*Preparer Penalties
&
Payroll Tax Audits*

Notice 2009-48

Employer-Owned
Life Insurance

Life Insurance for Buy-Sell

Cross-Purchase
vs.
Redemption

Life Insurance for Buy-Sell

Redemption
Agreements:
C vs. S

IRC §101(j)

Notice &
Consent
Requirements
for EOLI

Notice 2009-48

Form 8925 (January 2008) Department of the Treasury Internal Revenue Service (99)	Report of Employer-Owned Life Insurance Contracts ▶ Attach to the policyholder's tax return—See instructions.	OMB No. 15
Name(s) shown on return		Identifying number
Name of policyholder, if different from above		Identifying number, if different
Type of business		
1	Enter the number of employees the policyholder had at the end of the tax year	1
2	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See Section 1035 exchanges below for an exception	2
3	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3
4a	Does the policyholder have a valid consent (see instructions) for each employee included on line 2? <input type="checkbox"/> Yes <input type="checkbox"/> No	
4b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	

Other Issues

Prop. Reg. 6050W

Credit Card 1099 Reporting

1010 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PSE'S federal identification no.		OMB No. 1545-XXXX			
PAYMENT SETTLEMENT ENTITY'S (PSE) name, street address, city, state, ZIP code, and telephone no.		2011		Merchant Card and Third-Party Payments			
1 Gross amount of merchant card/third-party payments		Form 1099-K					
\$		3		4 Federal income tax withheld			
2		\$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.			
PAYEE'S employer identification no.	PAYEE'S social security number	5a January	5b February			\$	\$
PAYEE'S name		5c March	5d April			\$	\$
Street address (including apt. no.)		5e May	5f June			\$	\$
City, state, and ZIP code		5g July	5h August			\$	\$
THIRD-PARTY PAYER'S name, street address, city, state, ZIP code, and telephone no.		5i September	5j October			\$	\$
		5k November	5l December			\$	\$
THIRD-PARTY PAYER'S federal identification no.		Account number (see instructions)					

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