

## February 2016 Monthly GLO Report

Some taxpayers may not receive a Form 1095-B or Form 1095-C by the time they are ready to file their 2015 tax return. While the information on these forms may assist in preparing a return, they are not required. Individual taxpayers will generally not be affected by this extension and should file their returns as they normally would.

<https://www.irs.gov/Affordable-Care-Act/Questions-and-Answers-about-Health-Care-Information-Forms-for-Individuals>

You can use a my Social Security account to apply for a replacement Social Security card online if you:

<https://www.ssa.gov/ssnumber/>

OCSE Provides Guidance Concerning the Remittance of Payments. Because employers often have questions about submitting child support payments, the Office of Child Support Enforcement has published 11 frequently asked questions related to the remittance of payments.

<http://www.acf.hhs.gov/programs/css/resource/remitting-payments-answers-to-employers-questions>

The Department of Justice and the Department of Homeland Security have issued joint guidance that is intended to help employers structure and implement internal Form I-9 audits that comply with the Immigration and Nationality Act.

<https://www.justice.gov/opa/pr/departments-justice-and-homeland-security-announce-joint-guidance-employers-internal-form-i-9>

The IRS has not received as many Forms 8922, Third-Party Sick Pay Recap, as W-2/W-3 recap forms the SSA had reportedly received. This drop in sick pay information reporting may lead to an increase in wage reconciliation issues.

Daylight Saving time starts March 13, 2016

34th Annual Congress – Nashville, TN –May 10-14  
Atlanta, GA - 06/22/2016 Payroll Tax Forum