



YOUR SUCCESS IS OUR BUSINESS

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# NORTH FLORIDA

# CONTACT



JULY 2012

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7/4

• Office is Closed for Independence Day



7/16

• Payroll information/QB files due at SBG

7/16

• Payroll tax deposit due if liability is over \$2,500

7/20

• Sales Tax Report is due

7/31

• Payroll Reports filing deadline



We have heard through the grapevine that there is some grant money available through the SBDC to help grow small businesses — \$500,000 to \$3M. For more information, contact SBG.

### Semi-Weekly 941 Deposit Due Dates

Payroll Check Date:	Deposit is Due on:
Jul 1-3	Jul 9
Jul 4-6	Jul 11
Jul 7-10	Jul 13
Jul 11-13	Jul 18
Jul 14-17	Jul 20
Jul 18-20	Jul 25
Jul 21-24	Jul 27
Jul 25-27	Aug 1
Jul 28-31	Aug 3

### Office Hours:

8 am to 5 pm  
Monday - Thursday

Closed on Fridays

You should receive your second quarter “payroll worksheets” from Small Business Group soon either by email or in the mail. **QuickBooks users are asked to upload a backup copy or a portable company file to the SBG Portal using File Exchange** and fax us your preprinted UCT-6 form. If you prefer, you can bring or mail us your USB stick.



**2ND QUARTER PAYROLL DUE**

**Payrolls are processed on a first-in, first-out basis. Payrolls with missing information will not be processed until all information is received. Payroll filing deadline is July 31st.** Contact Kewanna at 731-2221 or [kgroman@smallbg.com](mailto:kgroman@smallbg.com) if you have any questions.

## NEW LAW REQUIRES EFTPS FOR SALES & USE TAX TO RECEIVE A COLLECTION ALLOWANCE



Starting with returns and payments due in July 2012, only taxpayers who electronically file and pay sales and use tax can deduct a collection allowance.

This change in law will affect returns and payments due beginning in July 2012 for:

**Monthly** filers’ June 2012 tax returns & payments

**Quarterly** filers’ April-June 2012 returns & payments; and

**Semi-annual** filers’ January-June 2012 returns & payments.

### What does this mean for taxpayers?

Sales and use tax dealers, who continue to file paper tax returns and/or pay by check, cash, or money order, will not receive a collection allowance as of July 1. In June, the Florida Department of Revenue (“FL DOR”) will mail replacement coupon books to all dealers who use coupons to file quarterly and monthly tax returns. If you choose not to switch to electronic filing and payment, make sure to use the DR-15 or DR-15EZ payment coupons included in your replacement book.

If you wish to continue receiving a collection allowance, enroll for e-Services. The FL DOR will soon issue a Tax Information Publication (TIP) containing more details which will be posted on their website and mailed with the replacement coupon books.

Not sure how to use the free online filing application, contact SBG at 731-2221 for assistance.



Beginning in 2013, FSA contributions will be limited to \$2,500 each year with annual inflation increases. Today, there are no standard limits, though most employers cap the maximum somewhere below \$5,000. Most people put away less than this, but if you are one of those who takes full advantage of your employer’s current maximum, you may see a reduction in the amount you are able to save in the future. Note that this new limit is per employee, regardless of whether you cover just yourself or your full family. The combination of a Health Savings Account and High Deductible Health Plan could allow you save more than double this amount tax-free if you are covering a family. Of course an HDHP is not for everyone. For more information, contact SBG at 731-2221 or [sbg@smallbg.com](mailto:sbg@smallbg.com).



## Form I-9, Employment Eligibility Verification

Are you in compliance? Per USCIS (U.S. Citizenship and Immigration Services), federal law requires all U.S. employers must complete and retain a Form I-9 for each individual they hire for employment in the United States. This includes citizens and noncitizens. On the form, the employer must examine the employment eligibility and identity document(s) an employee presents to determine whether the document(s) reasonably appear to be genuine and relate to the individual and record the document information on the Form I-9.

### Employers must:

- Verify the identity and employment authorization of each person hired after Nov. 6, 1986.
- Complete and retain a [Form I-9](#) for each employee required to complete the form.

### Employers must not:

- [Discriminate](#) against individuals on the basis of national origin, citizenship, or immigration status.
- [Hire](#), recruit for a fee, or refer for a fee aliens he or she knows to be unauthorized to work in the United States.

**Employers who violate the law may be subject to** civil fines, criminal penalties (when there is a pattern or practice of violations), debarment from government contracts, a court order requiring the payment of back pay to the individual discriminated against, and a court order requiring the employer to hire the individual discriminated against

The USCIS website lists a table of the Civil/Criminal Penalties of Form I-9 Violators. It details the violations with First, Second and Third offenses including minimum/maximum penalties.

### INSPECTIONS:

Officials from the [Department of Homeland Security](#), employees from the [Office of Special Counsel](#) for Immigration-Related Unfair Employment Practices at the [Department of Justice \(DOJ\)](#), and employees from the [Department of Labor \(DOL\)](#) may inspect an employer's [Forms I-9](#). [Employers](#) will generally receive a written Notice of Inspection at least three days before the inspection. These officials will inform the owner, designee, senior management official or registered agent of the business entity of an inspection in person or by certified U.S. mail, return receipt requested. Officials may also use subpoenas and warrants to obtain the forms without providing three days notice.

Officials generally choose where they will conduct a Form I-9 inspection. For example, officials may ask that an employer bring Forms I-9 to an [ICE field office](#). Sometimes, employers may arrange for an inspection at the location where the forms are stored.

Recruiters and referrers for a fee who have designated employers to complete Forms I-9 may present photocopies or printed electronic images of those forms to inspecting officials.

When officials arrive to inspect an employer's Forms I-9, the employer must:

- Retrieve and reproduce electronically stored Forms I-9 and any other documents the officer requests
- Provide the officer with the necessary hardware and software to inspect electronic documents
- Provide the officer with any existing electronic summary of the information recorded on the employer's Forms I-9

Employers who refuse or delay an inspection will be in violation of the law.

### TRAINING:

U.S. Citizenship and Immigration Services (USCIS) offers the free employer training (webinars or in-person presentations) to explain and demonstrate how to complete [Form I-9, Employment Eligibility Verification](#). Both webinars and presentations provide instruction to business owners, managers, human resources specialists, payroll administrators, and all those interested in compliance with federal requirements for employment eligibility verification.

Please visit [www.uscis.gov/I-9Central](http://www.uscis.gov/I-9Central) to answer all your questions or simply contact SBG if you have any questions.

## GROW our Business



### Do you KNOW an Entrepreneur?

Refer them to Small Business Group & they will receive a one-on-one consultation...

**FREE!**

If they sign up with SBG, YOU could receive a credit on next year's client engagement.

Contact SBG at 731-2221

## HONOR OUR TROOPS

As you gather with your families on July 4th, let's not forget to take time to be grateful for the freedoms being defended by our troops around the world. Thank you to those in the military and their families who are making sacrifices so that we have a stable business climate to develop our dreams. Let's never take that for granted.