

IMPLEMENTATION PLAN for 8850

Run by User WPWOOL00

March 1, 2009

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~~P.L. 110-343, Tax Extenders and Alternative Minimum Tax Relief Act of 2008 (Division C)~~

| Action Number | Act Section | IRC Section | Description of Action | Date Type | Effective Date | Target Date | Actual Date |
|---------------|-------------|-------------|---|-----------|----------------|-------------|-------------|
| 66.00484 | 319 | | Revise product to reflect the termination of work opportunity tax credit for Hurricane Katrina employees. | A | 27-AUG-2007 | 29-DEC-2010 | |

Total Action Items: 1

P.L. 111-5, American Recovery and Reinvestment Act of 2009

1221

51(d)

Revise re two new targeted groups, disconnected youth and unemployed veterans.

01-MAR-2009

P.L. 110-243, Food, Conservation, and Energy Act of 2008

4001(b)

N/A

Revise re change in name of food stamp program.

01-MAR-2009

P.L. 110-343, Emergency Economic Stabilization Act of 2008

319

N/A

Revise re extension of work opportunity tax credit Hurricane Katrina employees.

01-MAR-2009

Major Changes to the March 2009 Form 8850

- 1] The revision date is changed to March 2009.
- 2] A line for "county" is added to the address area to help determine residence in a Rural Renewal County. The line for entering a telephone number is moved to the right to accommodate this change.
- 3] Box 1: the date is changed to August 28, 2009, per P. L. 110-343, Div. C, sec. 319, and P. L. 109-73, section 201(b).
- 4] Box 3: the text "food stamps" is changed to "Supplemental Nutrition Assistance Program (SNAP) benefits (food stamps) " or "SNAP benefits (food stamps) " per P. L. 110-243, sec. 4001(b).
- 5] Box 3: two new bullets are added for new targeted groups, unemployed veterans and disconnected youth, per section 1221 of P.L. 111-5.
- 6] In the jurat on page 2, the text "provided the information on" is substituted for the text "completed" at the suggestion of an industry group (National Employment Opportunities Network (NEON)), and the cooperation of CC Matt Howard.
- 7] The room number in the Paperwork Reduction Act area (for forwarding inquiries to the IRS) is changed to 6526.

Major Changes to the March 2009 Instructions for Form 8850

1] The revision date is changed to March 2009.

2] The **What's New** area is rewritten to highlight the major changes to the instructions.

3] (pg.1) Under When and Where to File, Alabama is added as a state accepting Form 8850 electronically. (AL work opportunity tax credit Coordinator).

Also, text is added about the extension for filing Form 8850 to certify recently designated unemployed veterans and disconnected youth. (Chief Counsel draft notice)

4] (pg. 2) Under Members of Targeted Groups, the name of the Food Stamps program/benefits is changed to the Supplemental Nutrition Assistance Program (SNAP)/benefits in items 1, 2, and 7 (also, under Members of a Family). (P. L. 110-243, sec. 4001(b))

Also, a note is added to explain why the checkbox for disabled veterans does not violate the Americans With Disabilities Act. And descriptions of the two new targeted groups are added. (P.L. 111-5, sec. 1221)

5] (pg. 2) Under Members of Targeted Groups, in item 10, the discussion is changed to indicate the 2-year extension of the work opportunity credit for Hurricane Katrina employees hired after August 27, 2007. (P. L. 110-343, Div. C, sec. 319, and P. L. 109-73, sec. 201(b))

6] (pg. 3) Under Empowerment Zones, the effective date for Washington, DC, is shown as extended to the end of 2009. (IRC 1391(d); IRC 1400E (a)(B)(1); P.L. 110-343, Div C, sec. 322)

7] The year is updated in the usual places.