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# Tax Forms & Publications

## Work Request Notification (WRN)/Circulation

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Product **Form 8846**

Title **Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips**

Tax year **2011**

Processing year **2012**

This is the **First** circulation of this product for your review and comments. This circulation can be used to support any necessary work requests. **We have reviewed this product and propose the following. For circulations of forms, our review included the instructions and related worksheets.**

No changes that would impact a Unified Work Request (UWR) (other than Modernized e-File (MeF) stylesheet changes).

Changes that may impact a UWR as a result of:

Legislation or Chief Counsel guidance: P.L. 111-240 (SBJA), sections 2012 and 2013

A program change initiated by: Form 3800. The Form 3800 is redesigned to figure the passive activity limit and carryovers related to specified credits (IRC section 38(c)(4))

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Signature of Approving Official

*Curtis Freeman* 

Curtis Freeman

2011.04.20 09:41:16 -04'00'

Date

4/20/2011

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Description of major changes

Lines 7 through 11 are removed, since the passive activity limit and the carryover amounts are calculated on Form 3800.

The instructions are moved to begin on page 2.

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**Comments:** We will consider all comments received. However, comments received after 30 days may be deferred until the next revision. Comments should be sent via email to both the Tax Law Specialist and Reviewer listed below. If we need to make significant changes based on comments or other new information received, we will issue a subsequent circulation of this product; otherwise, these changes are final.

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Tax Law Specialist **Rodney Holmes**

Reviewer

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