

IRS NEWS FOR BUSINESS
OCTOBER 2011

- Tax relief will be given for victims of flooding and other disasters in [Connecticut](#), [New Hampshire](#), [New Jersey](#), [New York](#), [North Carolina](#), [Massachusetts](#), [Puerto Rico](#) and [Vermont](#), [Kentucky](#), [Missouri](#), [Montana](#), [Nebraska](#), [North Dakota](#), and [South Dakota](#).

The IRS automatically encodes accounts of all taxpayers who live in the affected zip codes, in case relief is needed. If a person has recently moved into an affected zip code, or works in an affected zip code, they can self-identify by calling our Disaster Specialty Line at **1-866-562-5227**.

FEMA urges flood victims to call their toll-free number to register: **1-800-621-3362**;
TTY 1-800-462-7585 (6 am - midnight) www.fema.gov <http://www.disasterassistance.gov/>

- [IR 11-90](#) A new round of outreach to small employers and tax preparers encourages them to review the new Small Business Health Care Tax Credit to see if they are eligible.
- View a Youtube video about how to [deduct a home office](#), and more at IRS's [YouTube Channel](#).
- A [Direct Sellers](#) webinar includes basic tax information for direct sellers including the nine factors used to determine if an activity is engaged in for profit. Other recent archived presentations will include Contractor Withholding by Government Employees and International Activities of Domestic Charitable Organizations.
- Recent [Tax Tips](#) include the following and more:
[Tips for Employers Outsourcing Their Payroll](#)
[Keep Good Records Now to Reduce Tax-Time Stress](#)
- The Departments of Health and Human Services and Treasury today took the next steps to establish [Affordable Insurance Exchanges](#) – one-stop marketplaces where consumers can choose a private health insurance plan that fits their health needs and have the same kind of insurance choices as members of Congress.
- [Reinstatement of Airline Ticket Taxes](#) The IRS provides a statement on the reinstatement of the airline ticket excise tax. [Notice 11-69](#) provides guidance.
- [Fiscal Year 2012 per diem rates are now available](#). These rates are effective October 1, 2011.
- In response to customer feedback, IRS has updated and expanded the information on [The Use of Electronic Accounting Software Records; Frequently Asked Questions and Answers](#) page on IRS.gov. For further information, also see [Headliner 303](#).