



## CLIENT MEMO QUICK TAX CHANGE REFERENCES

With numerous recently enacted tax law changes, we've compiled a list of helpful resources available on our website ([www.fbco.com](http://www.fbco.com)) for your reference as follows:

### 2010 Tax Law Changes -

- Extension of Bush-era tax cuts and unemployment benefits, retention of refundable tax credits, and provision of AMT relief - [Bush-Era Tax Cuts Extended](#).
- Additional California enterprise zones added - [Enterprise Zones](#).
- 35% health insurance credit for small employers who provide health insurance to their employees - [Small Employer Health Insurance Credit](#).
- Small Business Jobs Act providing additional tax breaks for small businesses - [Small Business Jobs Act](#).

Please note that subsequent to the passing of this bill, another tax relief bill was signed into law allowing businesses to expense 100% of business-related equipment and machinery purchases made after September 8, 2010 and before January 1, 2012.

### Tax changes effective on January 1, 2011 -

- New payroll tax rates - [2011 Payroll Tax Update](#).
- Federal tax deposit coupons (form 8109) are no longer accepted. See how you can sign up to pay electronically [Federal Tax Deposit Coupons to be Discontinued](#).
- California made it mandatory to e-pay for individuals meeting certain threshold [Mandatory E-Pay Requirements for Individuals](#).

### Other helpful links on our website -

- [IRS E-Pay](#) and [FTB E-Pay](#) - these secure government websites provide a convenient and flexible way of making your tax payments 24/7.
- *Financial calculators* [Calculators](#) - for interactive calculations on individual and payroll taxes and retirement and college savings.

We encourage you to utilize these helpful resources available on our website [www.fbco.com](http://www.fbco.com). If you have any questions regarding these tax changes or how they may impact you and your business, please do not hesitate to contact us.

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