



Changes to the Initial Release of the 2010 Publication 15 (Circular E), Employer's Tax Guide

The initial release of the 2010 Publication 15 (Circular E) you received requires changes. The initial release has a date of December 17, 2009, in the bottom left-hand corner of the front cover. An updated release of Publication 15 (Circular E), with a date of January 8, 2010, was posted on IRS.gov January 10, 2010. The updated release can be viewed at www.irs.gov/publications/p15, and can be downloaded at www.irs.gov/pub/irs-pdf/p15.pdf.

The following changes were made to the December 17 release and are incorporated in the January 8 release.

Page 1

The paragraph that referenced the *American Recovery and Reinvestment Act* has been removed. Also, we added the following *What's New* item:

COBRA premium assistance credit extended. The credit for COBRA premium assistance payments has been extended. It now applies to premiums paid for employees terminated before March 1, 2010, and to premiums paid for 15 months. See *COBRA premium assistance credit* on page 7 for more information.

Page 3

In the first column under *Reminders*, we deleted the section *COBRA premium assistance credit*.

Page 7

In the second column under *COBRA premium assistance credit*, the following changes have been made.

- We replaced the last sentence in the third paragraph with the following two sentences.
The Department of Defense Appropriations Act of 2010 (DDAA) extended the end of the eligibility period from December 31, 2009, to February 28, 2010. DDAA also extended the period of assistance from 9 months to 15 months.

- We added the following new fourth paragraph.
Administrators of the group health plans (or other entities) that provide or administer COBRA continuation coverage must provide notice to assistance eligible individuals of the COBRA premium assistance. Any individual who became a COBRA premium assistance eligible individual on or after October 31, 2009, must be sent a notice about the extended provisions of DDAA.

Pages 41-60

The heading under the number of withholding allowances claimed in Wage Bracket Method Income Tax Withholding tables previously read "The amount of income, social security, and Medicare taxes to be withheld is—." This heading now reads "The amount of income tax to be withheld is—."

Page 70

In *Table 3—SEMIMONTHLY Payroll Period*, the following two changes have been made.

- Under the heading *Over—*, the fifth amount down previously read "\$3,642" and now reads "\$3,654."
- Under the heading *But not over—*, the fourth amount down previously read "\$3.654" and now reads "\$3,654."

Page 73

The following two bullet points were added to the section titled *Internet*.

- Use the online Internal Revenue Code, Regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last two years.

Under the section titled *DVD For Tax Products*, the following two changes have been made.

- In the first paragraph, the ship date years were changed from 2009 to 2010.
- In the last paragraph, the telephone number "1-877-CDFORMS" and the sentence "Price is subject to change" were removed.