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Internal Revenue Service

Publication 15

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(Circular E), Employer's Tax Guide

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Future Developments

For the latest information about developments related to Publication 15 (Circular E), such as legislation enacted after it was published, go to www.irs.gov/pub15.

What's New

COBRA premium assistance credit. Effective for tax periods beginning after December 31, 2013, the credit for COBRA premium assistance payments cannot be claimed on Form 941, Employer's **QUARTERLY** Federal Tax Return (or Form 944, Employer's **ANNUAL** Federal Tax Return). Instead, after filing your Form 941 (or Form

Florida Circular E Employers Tax Guide 2013

Michael Rajnik



Florida Circular E Employers Tax Guide 2013:

Whispering the Secrets of Language: An Mental Quest through **Florida Circular E Employers Tax Guide 2013**

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