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<td>Listing of EA and PTIN holders available for free on IRS website.</td>
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<td>DV NC 30/17/2017</td>
<td>Court further erodes IRS's authority over practitioners including non-licensed and suspended licensees.</td>
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<td>CCN 2017-007</td>
<td>IRS allows unlicensed practitioners to represent taxpayers at audit but not in appeals.</td>
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<td>Court ruled that IRS now owes practitioners $245 million in illegally collected fees</td>
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<td>119 AFTR 2d 2017-869 (CA-10 2017)</td>
<td>Court upheld the validity of the regulations associated with the CDP process.</td>
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<td>Fact Sheet 2017-7</td>
<td>IRS clarifies its process for collections.</td>
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<td>2017 Survey</td>
<td>75% of corporate treasury and finance managers indicate their organizations have been the victim of payment fraud.</td>
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<td>595</td>
<td>(119 AFTR 2d 2017-1037)</td>
<td>Taxpayer held responsible for 4.3 million in trust fund taxes after CFO embezzlement for lending $100,000 to make payroll.</td>
</tr>
<tr>
<td>27</td>
<td>595</td>
<td>(DC NJ 4/3/17) 119 AFTR 2nd 3027-620</td>
<td>50% owner determined to be the responsible person in spite of another owner being primarily responsible for the collecting and paying of the tax.</td>
</tr>
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<td>27</td>
<td>595</td>
<td>(CA 6 5/15/2017) 119 AFTR 2d 2017-762</td>
<td>Officer found not willful in a case dealing with payroll tax and other fraud perpetrated by the controller.</td>
</tr>
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<td>27</td>
<td>596</td>
<td>TC Memo 2017-35</td>
<td>Father held responsible for trust fund penalty for occasionally writing checks for his son the owner.</td>
</tr>
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<td>House</td>
<td>Working Families Flexibility Act passed the house on 5/2/17</td>
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<td>27</td>
<td>601</td>
<td>PATH</td>
<td>Earlier due dates for 2016 W-2s. Must be filed with SSA by 1/31/17.</td>
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<tr>
<td>27</td>
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<td>PATH</td>
<td>New penalties for late filed W-2/W-3- penalty ranges from $50 to $260 per form. Additional intentional disregard penalties also apply.</td>
</tr>
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<td>27</td>
<td>602/603</td>
<td>PATH</td>
<td>Form 1099-MISC due by January 31st. Penalties from $50 to $260 per form. Additional penalty for intentional disregard.</td>
</tr>
<tr>
<td>27</td>
<td>606</td>
<td>IR 2015-136</td>
<td>IRS collection employees attempting to make early contact with employers who appear to have unpaid payroll taxes.</td>
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<tr>
<td>27</td>
<td>607</td>
<td>DOL</td>
<td>Continues to strive to audit 100% of all employee benefit plans.</td>
</tr>
<tr>
<td>27</td>
<td>612</td>
<td>CCA 201724025</td>
<td>Gives guidance on issues concerning pre-act employers with PEOs.</td>
</tr>
</tbody>
</table>
I. IRS Issues

Is your information protected form disclosure for your EA and PTIN – No

Any information associated with your PTIN and EA numbers is public information and available through the IRS reading room – This is statutory

IRS recommends that practitioners consider using PO Box and special email address that they only receive this type of information through.
I. IRS Issues

The complete erosion of the IRS ability to restrict tax preparation has lead to this point:

✔ IRS may not prohibit a practitioner who has lost their license from preparing tax returns.

✔ IRS may not prohibit a practitioner who prepared a return from representing the taxpayer at the initial exam.

**OBSERVATION:** CCN 2017-007 listed above indicates that IRS allows unlicensed practitioners to represent taxpayers in audit but not in appeals. The ultimate result of cases such as Sexton and Loving is a continual erosion of IRS’s ability to regulate tax professionals.
Where are we at with the PTIN and regulation of tax preparers?

- Sexton v. Hawkins – Courts restricted IRS ability to regulate and register tax preparers – IRS appealed and lost

- Steele – A class action suit to restrict IRS ability to issue PTINs – IRS is allowed to require PTINs but cannot charge for them – IRS is currently appealing the fee determination as cost to Treasury is estimated at over $245 million.
I. IRS Issues

Fast Track Mediation is now available for SB/SE case resolution.

- Rev. Proc. 2017-25 details case eligibility and procedures
- Goal is to resolve case within 60 days.
- All open cases are eligible for program
- FTM does not prevent a taxpayer from requesting an appeals hearing.
I. IRS Issues

Ability to discuss issue in a CDP hearing:

Taxpayers frequently attempt to deal with issues during a CDP hearing but case rules indicate that if an issue was previously dealt with in an appeals hearing it cannot be addressed in a CDP hearing:

Keller Tank Services II, Inc. confirmed the validity of this rule.
I. IRS Issues

How do you know that it is IRS on the phone, sent a notice or knocking on the door?

IRS provides Fact Sheet 2017-7 and a page on its web site:

1. Check out the primary contact numbers on the IRS web site.
2. IRS has a list of common phone numbers on their site in a resource section
3. If unsure contact 800-829-1040 they can assist in a confirmation.
I. IRS Issues

Almost 75% of all corporate treasury and finance managers indicate that their company has been the subject of some kind of payment fraud.

1. Checks are dangerous, enough information is on most checks to initiate an ACH transaction on the account. – Watch for small deposits and withdrawals.
2. Email systems are full of various attacks.
3. Mobile payment systems according to 70% of respondents are not secure enough.
II. Trust Fund Recovery Penalty Cases

B. Robert L McClendon – Physician who deposited $100,000 to cover final payroll for embezzled company was determined to be responsible person subject to the TFRP rules.

Outcome – The court found for the IRS indicating that when Dr. McClendon deposited the funds and used them to pay somebody other than the IRS he was “responsible and willful”. This $100,000 cost him $4.3 million in TFRP assessments.
II. Trust Fund Recovery Penalty Cases

C. A managing member in U.S. v. Commander was determined to be a “responsible party” due to he had the responsibility of “signing off” in all decisions.

1. His role made him responsible
2. He was willful because he either knew or should have known about the non-payment.
3. He had check signing authority
4. His argument that he was “not aware” was determined to be irrelevant.
5. He became willful because he was in fact informed at some point and still authorized payments to others.
II. Trust Fund Recovery Penalty Cases

D. But in the Byrne case it was found a responsible officer not willful because:

1. Hired an assistant that was qualified to assist controller.
2. During period in question made reasonable inquiries.
4. Accounting statements indicated the taxes were paid but were in fact fraudulent.
II. Trust Fund Recovery Penalty Cases

Hey dad just helps out at my place:
Wrote a couple of checks but
1. Had no control over my business
2. He was not authorized to sign account
3. Had no official capacity.

IRS said he was a responsible person, but the court said in Schaffran that they got it wrong, thank goodness.
III. Pending Payroll Legislation

A. Working Families Flexibility – Allow employers to swap overtime for time off.
   ➢ Currently a partisan issue, Republicans support and Democrats oppose.

B. Mobile Workforce State Tax Simplification – Will set standards – i.e. thirty days before the worker would become subject to that state’s tax, BUT
   ➢ Will not apply to certain workers such as pro athletes, prof. entertainers, and public figures.
III. Pending Payroll Legislation

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IV. Employee Litigation

A. Employee Lawsuits have doubled in last ten years. The Issues:

1. Job Discrimination
2. Age Discrimination
3. Disabilities Acts
4. Fair Labor Standards
5. Family and Medical Leave Act
IV. Employee Litigation

B. Mandatory Retirement Programs:
   1. California
   2. Oregon
   3. Illinois
   4. Maryland
   5. Connecticut

C. Revision of wage limits for Garnishment

D. Minimum Wages – States Setting Amounts -
V. Independent Contractor Versus Employee Revisited

IRS continues to attempt to put pressure on employers to get it right:

Put a plan in place to regularly revisit classification.

Understand the 20 Common Law Rules – irs.gov

**Common Law Rules**

Facts that provide evidence of the degree of control and independence fall into three categories:

1. **Behavioral**: Does the company control or have the right to control what the worker does and how the worker does his or her job?
2. **Financial**: Are the business aspects of the worker’s job controlled by the payer? (these include things like how worker is paid, whether expenses are reimbursed, who provides tools/supplies, etc.)
3. **Type of Relationship**: Are there written contracts or employee type benefits (i.e. pension plan, insurance, vacation pay, etc.)? Will the relationship continue and is the work performed a key aspect of the business?
V. Independent Contractor Versus Employee Revisited

IRS continues to attempt to put pressure on employers to get it right:

- Documentation is the key
- Understand the downside of getting it wrong.
  - Health Insurance Programs
  - Fringe Benefit Programs
  - Retirement Programs
  - Unpaid Payroll Taxes
VI. Important Websites for the Payroll Professional

Subscribe to e-News for Tax Professionals

Time is money. So don’t spend your time searching everywhere for tax information. You’ll find what you need right in your inbox when you subscribe to e-News for Tax Professionals. It’s one of the best ways for the tax professional community to get the latest national and local IRS news.

Subscribe / Unsubscribe

Email Updates
To sign up for updates or to access your subscriber preferences, please enter your contact information below.

Email Address: youraddress@domain.com

Submit Cancel

OR

Sign in using your preferred social media account

Facebook Google Yahoo!

Your contact information is used to deliver requested updates or to access your subscriber preferences.
VI. Important Websites for the Payroll Professional

**SSA/IRS Reporter**

The SSA/IRS Reporter is a quarterly, online-only publication for businesses, payroll professionals, and others who work with payroll taxes and employment tax issues. New editions post by the middle of March (Spring Issue), June (Summer Issue), September (Fall Issue), and December (Winter Issue).

**English:**
- [2017 Spring](PDF)
- [2016 Summer](PDF)
- [2016 Fall](PDF)
- [2016 Winter](PDF)

**Spanish:**
- [2016 Spring](PDF)
- [2016 Summer](PDF)
- [2016 Fall](PDF)
- [2016 Winter](PDF)

**Additional Resources**
- [Employment Taxes for Businesses](#)
- [Self-Employed Individuals Tax Center](#)
VI. Important Websites for the Payroll Professional

Employment Taxes

If you are self-employed, visit the Self-Employed Individuals Tax Center page for information about your tax obligations.

Understanding Employment Taxes
Understand the various types of taxes you need to deposit and report such as, federal income tax, social security and Medicare taxes and Federal Unemployment (FUTA) Tax.

Depositing and Reporting Employment Taxes
You must deposit federal income tax withheld and both the employer and employee social security and Medicare taxes. You also must report on the taxes you deposit, as well as report wages, tips and other compensation paid to an employee.

Employment Tax Due Dates
You must deposit and report your employment taxes on time.

Correcting Employment Taxes
"X" forms are used to report adjustments to employment taxes and to claim refunds of overpaid employment taxes.

E-file Forms 940, 941, 943, 944 or 945 for Small Businesses
If you are a small business owner, you have two options to e-file tax forms of the 94x series.

Updating Your Business Address
There are several ways to notify the IRS that your address has changed.

Related Topics
- IRS Tax Calendar for Businesses and Self Employed
- Employment Tax Forms
- Employment Tax Publications
- The Virtual Workshop
- IRS Videos for Employers
VII. Earlier Due Dates and Larger Penalties for Filing Forms W-2/W-3

✓ W-2s are due to SSA on 01/31

There is no automatic extension available, however a 30 day extension is available with Form 8809

File them with what you have on 01/31 then get them fixed, you have until 08/01 to correct them for free.
VII. Earlier Due Dates and Larger Penalties for Filing Forms W-2/W-3

Earlier Due Dates, Larger Penalties, and De Minimus Exceptions for Filing Forms W-2/W-3

C. The New Penalty Regime

1. $50 filed after due date but within 30 days
2. Day 31 thru 08/01 is subject to $100 penalty
3. After 08/01 the penalty increases to $260
4. Intentional disregard is $530
Form 1099-Misc with amounts in Box 7 are now due on 01/31.
II. Payroll Issues

Earlier Due Dates for Form 1099-Misc/1096 for Payments Reported in Box 7

B. Late Filing Penalties as Follows:

1. After 01/31 but with 30 days $50
2. After 30 days but by 08/01 $100
3. Any statement filed after 08/01 including corrected statements $260 each
4. Intentional disregard for rules $530
IX. De Minimis Error Standard

There is now a de minimis error standard associated with Form W-2 and Form 1099-Misc.

To the extent that there is a reporting error of:

- < $100 of income
- < $25 or withholding

There is no requirement to file a corrected statement unless:

✓ The payee makes and election to receive a corrected statement
XI. Payroll Records Retention/Compliance

Payroll Records Retention

Two concepts of records retention

- The four year rule (from the due date of the employee’s return) – If it has to do with ANY facet of payroll taxes or wage reporting.
- The six year rule – ERISA Sec. 107, Title 1, indicates that records must be maintained for a period of six years for – Fringe Benefit Plans
The IRS Announces Early Payroll Tax Intervention
IR 2015-136

1. I am from the IRS and I am here to help you
2. Those who have been identified as likely owing will get a:
   - Phone call – No letter will arrive before this
   - Personal Visit – No prior notice – RO will pay a visit to place of business
Court Cases Impact Payroll Administration

Tribble v. Edison Intl – A Supreme Court Case that found the following:

✓ There were several failures of fiduciary responsibility thru the years, some of which had been corrected by Edison.

✓ Tribble was pursing issues that were greater than six years prior.

The court held that a fringe benefit plan was a matter of ongoing fiduciary responsibility and no statute of limitations applied until after the plan was closed.
The Department of Labor has expressed its goal to audit 100% of ALL employee benefit plans by the end of 2015.

XIV. DOL Continues its Aggressive Audit Posture

The DOL Becomes Aggressive in Its Audit Posture
XIV. DOL Continues its Aggressive Audit Posture

The 100% audit goal

What is the Reality

- Is this even a feasible task?
- DOL has been given additional budget funds and resources.
- Employers are being hit hard and DOL continues to strengthen its activity.
- Are your taxpayers ready for audit?
- Are they prepared for audit or aware of fines for non-compliance.
What will DOL be looking for (partial list)?

☑️ That health and welfare documents are in place that comply with current federal law.

☑️ Documents that are required to distributed to employees have been.

☑️ Plans are administered consistent with ALL plan documents.

☑️ Deficiencies that will allow the imposition of fines.
Exam Triggers:

✓ Participant Complaint
✓ Incomplete or flawed Form 5500

The Penalties:

➢ $110 per single participant per day
➢ Failure to file Form 5500 $1,100 per day
➢ Criminal Penalties
XV. Reporting Agent Responsibility And Third Party Payers

Have you filed Form 8655 for your payroll clients?

Requirements of Rev. Proc. 2012-32

Any “firm” that perform services that are normally those required/performed by the taxpayer are required to register by the filing of Form 8655

A reporting agent is someone who:

Files and signs certain tax returns, e-file included.

OR

Makes federal tax deposits via EFTPS.
By completing and filing Form 8655 the “agent” can:

- File and sign returns
- Make federal tax deposits
- Obtain access to the taxpayer’s EFTPS account
- Receive duplicate copies of notices
XV. Reporting Agent Responsibility And Third Party Payers

![Form 8655 Reporting Agent Authorization](image-url)

- **Taxpayer**
  - **Name of taxpayer** (as distinguished from trade name)
  - **Trade name, if any**
  - **Address (number, street, and room or suite no.)**

- **Employer identification number (EIN)**

- **Authorization of Reporting Agent To Sign and File Returns**
  - Use the entry lines below to indicate the tax return(s) to be filed by the reporting agent. Enter the beginning year of annual tax returns or beginning quarter of quarterly tax returns. See the instructions for how to enter the quarter and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

- **Authorization of Reporting Agent To Make Deposits and Payments**
  - Use the entry lines below to enter the starting date (the first month and year) of any tax return(s) for which the reporting agent is authorized to make deposits or payments. See the instructions for how to enter the month and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

- **Disclosure of Information to Reporting Agents**
  - **Check here** to authorize the reporting agent to receive or request copies of tax information and other communications from the IRS related to the authorization granted on lines 15, 16, and/or line 18.
  - **Check here** if the reporting agent also wants to receive copies of notices from the IRS.
XV. Reporting Agent Responsibility And Third Party Payers

The required statement provided by regulations:

**EXAMPLE:** Please be aware that you are responsible for the timely filing of employment tax returns and the timely payment of employment taxes for your employees, even if you have authorized a third party to file the returns and make the payments. Therefore, the Internal Revenue Service recommends that you enroll in the U.S. Treasury Department’s Electronic Federal Tax Payment System (EFTPS) to monitor your account and ensure that timely tax payments are being made for you. You may enroll in the EFTPS online at www.eftps.gov, or call 800.555.4477 for an enrollment form.
XVI. Certified Professional Employer Organization (CPEO) Program

IRS is currently accepting applications, participants will:

- Pass background and compliance checks.
- Secure an approved surety bond
- Satisfy financial review requirements.
- Provide quarterly assertions and attestations regarding federal tax compliance
- Comply with the terms of customer service agreements
- Pay an annual user fee of $1,000
- Officers, owners and responsible parties will have background checks.
XVI. Certified Professional Employer Organization (CPEO) Program

Any taxpayer who uses a PEO should assure they are certified:

1. Tax liabilities are then transferred to PEO
2. Public record available to determine which PEOs are certified
3. Public notification of certification revocation
4. PEO is required to notify employer of any modifications to employment liability.
XVI. Certified Professional Employer Organization (CPEO) Program

Confirm that your client’s PEO is a participant in the program.

CPEO Public Listings

[link: irs.gov/tax-professionals/cpeo-public-listings]

Enrolled Agents

Annual Filing Season Program Participants

Enrolled Retirement Plan Agents

Certified Professional Employer Organizations (CPEO)

What You Need to Know

About the CPEO Program

How Do I Apply?

Help

Enrolled Actuaries

E-File Providers

Modernized e-File

IRS Certified Professional Employer Organizations

Pursuant to section 7706(a) of the Internal Revenue Code, the term “certified professional employer organization” (CPEO) means a person that applies to be certified as a CPEO and that the Internal Revenue Service (IRS) has certified as meeting the applicable requirements. A person is a CPEO as of the effective date of its certification and remains a CPEO until the IRS revokes its certification or, if earlier, until the CPEO voluntarily terminates its certification. In accordance with section 7706(f), the IRS will publish a list (provided below) of all organizations that are certified as CPEOs and the effective date of certification. This list will be updated to reflect newly certified CPEOs by the 15th day of the first month of every calendar quarter.

CPEO Suspension and Revocation

In accordance with section 7706(f), the IRS will publish a list (provided below) of all organizations whose certification as a CPEO is suspended or revoked.

The IRS may suspend the certification of any CPEO as a result of a failure to meet any requirement described in the applicable guidance, and will do so if the IRS determines, based on a review of the relevant facts and circumstances, that the failure presents a material risk to the IRS’s collection of federal employment taxes. A CPEO whose certification is suspended will be removed from the list of IRS Certified Professional Employer Organizations and placed on the list of Suspended CPEOs below. If it's determined that, as a result of the suspension, the CPEO has taken actions that have resolved or will resolve the failure and/or will prevent the failure from reoccurring, the suspension will be lifted and the CPEO’s name will subsequently be removed from the list of Suspended CPEOs and placed back on the list of IRS Certified Professional Employer Organizations. If it is determined that the CPEO has not taken actions that adequately resolve the failures and/or prevent the failures from reoccurring, the CPEO’s certification will be revoked and the CPEO’s name will subsequently be removed from the list of Suspended CPEOs and placed on the list of Revoked CPEOs.

For more information on CPEO suspension and revocation, see section 3 of Revenue Procedure 2017-14.
XVII. Change in Responsible Party

Any Change in “Responsible Party” Must Be Reported to the IRS

Do not forget Form 8822-B anytime there is a change to any taxpayer info, including responsible party because:

- There is an IRS requirement to do so within 60 days of any change from the SS-4 or prior Form 8822-B
- Failure to notify IRS of address change will diminish ability to resist compliance action.
XVII. Change in Responsible Party

Do not forget Form 8822-B anytime there is a change to any taxpayer info, including responsible party because:

**PRACTICE TIP:** For each EIN businesses need to review Form SS-4 to determine if the responsible party (RP) on the SS-4 is in fact the current RP. In the event there has been a change, file Form 8822-B prospectively. As a matter of future activity an action item would be to file the Form each time there is in fact a change in decision making at the company executive level.
Any elective deferrals by an employee are required by DOL rule to be “segregated” as soon as they can be reasonably identified. There are some additional limitations to the segregation requirement.

2. In no event may those funds be deposited in the “trust account” no later than the 15th of the following month.

3. A safe harbor rule for small employers (those of 100 or less) indicates that a deposit made by the 7th business day following the deferral will comply with the rules.
XVIII. Deposit Rules for Employee Elective Deferrals

Plan documents should be reviewed to determine additional limitations that may be required per the terms of the plan.

- Operationally the deposits must occur based on the most restrictive rule.
- Failure to do so can subject the employer to penalties ranging from 15% - 100% or consider a prohibited transaction

Action Items

- Review Plan Documents
- Determine the ability of the Employer to Segregate Funds
### XVIII. Deposit Rules for Employee Elective Deferrals

#### Availability and Timing of Retirement Plan Self Correction

<table>
<thead>
<tr>
<th>Type of failure</th>
<th>Type of plan</th>
<th>Self-correction available?</th>
<th>When must self-correction be completed?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insignificant operational</td>
<td>Any</td>
<td>Yes</td>
<td>At any time</td>
</tr>
<tr>
<td>Significant operational</td>
<td>• 401(k), profit-sharing or other qualified plan</td>
<td>Yes</td>
<td>• before the end of the second plan year after the year the failure was discovered</td>
</tr>
<tr>
<td></td>
<td>• SIMPLE IRA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Related to plans acquired in corporate mergers</td>
<td>Special rule</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For **ADP or ACP test violations**, use a **Special rule**.

For **Egregious**, use **N/A – Use VCP**.

*Substantially corrected* before the end of the second plan year following the plan year that includes the last day of the additional period for correction permitted under IRC Sections 401(k)(8) or 401(m)(6).
XVIII. Deposit Rules for Employee Elective Deferrals

Operation Errors occur on Employee Benefit Plans, repair them ASAP, consult the IRS Plan Fix-it Guide.

<table>
<thead>
<tr>
<th>Mistake</th>
<th>Find the Mistake</th>
<th>Fix the Mistake</th>
<th>Avoid the Mistake</th>
</tr>
</thead>
<tbody>
<tr>
<td>8) You haven’t timely deposited employee elective deferrals.</td>
<td>Determine the earliest date you can segregate deferrals from general assets. Compare that date with the actual deposit dates and any plan document requirements.</td>
<td>Usually corrected through DOL’s Voluntary Fiduciary Correction Program. You may need to correct through the IRS correction program.</td>
<td>Coordinate with your payroll provider to determine the earliest date you can reasonably segregate the deferral deposits from general assets. Set up procedures to ensure that you make deposits by that date.</td>
</tr>
</tbody>
</table>