



Important Tax Agency Notices

IRS Federal Deposit Frequency Notices

Your clients' deposit frequency should be determined for 2019 by using the lookback period. Refer to IRS Notice 931 found at [irs.gov](https://www.irs.gov) for additional information about deposit rules and lookback period.

For clients who do not subscribe to our Taxpay[®] service, we will instruct them to make deposits based on the deposit frequency we calculate using their previous payroll liability. Their January tax deposit notice will state their 2019 federal deposit frequency.

EFTPS[®] Enrollment

For clients who are not on our Taxpay[®] service, they can enroll with the Internal Revenue Service on their own using Form 9779, or visit [eftps.gov](https://www.eftps.gov). This will allow them to make a payment, and verify that payments are being posted properly to their account.

Clients on our Taxpay[®] service may also enroll in the Electronic Federal Tax Payment System[®] (EFTPS) to verify that payments are being posted properly to their account. It is ultimately the

taxpayer's responsibility to ensure that all taxes are being remitted to the IRS on time. Using a payroll service does not absolve the employer of this responsibility.*

State Deposit and Electronic Funds Transfer (EFT) Requirement Notices

If a client receives a deposit-frequency notice or state notification of EFT requirements, please send us a copy of the document with their client number noted.

State Unemployment Insurance (SUI) Rate Update

Your clients should receive notification of their SUI tax rate for 2019. We need this rate to calculate their SUI tax and SUI expense correctly; please send us a copy of the document with their client number noted.

*The IRS requires us to notify our Taxpay clients that although Paychex is designated as the Reporting Agent on Form 8655 (Reporting Agent Authorization), this does not relieve our clients from liability if tax payments and/or returns are not remitted by the due date. The IRS recommends that clients enroll in and use EFTPS to ascertain whether an agent has made all required deposits on time. Most state agencies provide ways to verify tax payments as well; contact your state agency for this information. Please be assured that Paychex makes every effort to remit tax payments and returns on time. If any issues do arise, we work with your clients and the agency to resolve the situation.