



Weddings Mean Tax Changes

It may not be as high on the wedding plan checklist as the venue, invitations and attire, but there are important tax issues created by a marriage that warrant some prompt attention following the wedding.

Name change

Anytime names are changed, it should be reported to the Social Security Administration (SSA). The name associated with an individual's Social Security Number (SSN) should match the name on the tax return. To change a name with the SSA, file Form SS-5, "Application for a Social Security Card."

The form is available from www.ssa.gov, by calling (800) 772-1213, or from the local SSA office.

Address change

Let the IRS know about an address change by filing Form 8822, "Change of Address." Also notify the U.S. Postal Service at www.usps.com to forward mail. You may also report the change at your local post office.

Change tax withholding

A change in marital status requires that a new Form W-4, "Employee's Withholding Allowance Certificate," be furnished to the employer(s).

Combined incomes may move the taxpayers into a higher tax bracket. Search www.irs.gov for the IRS Withholding Calculator tool for help completing the new Form W-4.

Change in filing status

Marital status is determined as of December 31 each year. Spouses can choose to file jointly or separately each year. We can help you make that determination by calculating your tax liability both ways.

Change in circumstances

Taxpayers receiving an advance payment of the health care premium tax credit in 2014 should report changes in circumstances, such as a change in income or family size, to the Health Insurance Marketplace. Also, the Marketplace should be notified when you move out of the area covered by your current Marketplace to ensure you get the proper type and amount of financial assistance.

Small Business Resources

If you are a small business owner, here is a list of organizations that may have tools, information, and other resources to help your business grow.

Business USA

The mission of Business USA is to be a centralized, one-stop platform for businesses to access government services to help them grow and hire. Business USA uses technology to connect businesses to the services and information relevant to them, regardless of where the information is located or which government agency's website, call center, or office they go to for help.

Department of Agriculture, Office of Small and Disadvantaged Business Utilization (OSDBU)

The mission of the OSDBU is to provide maximum opportunities for small businesses to participate in USDA contracting activities by establishing and attaining small disadvantaged business program goals.

Department of Commerce

The Commerce Department's mission is to create the conditions for economic growth and opportunity



by promoting innovation, entrepreneurship, competitiveness, and stewardship.

Department of Labor, Occupational Safety and Health Administration (OSHA)

OSHA's mission is to assure the safety and health of America's workers by setting and enforcing standards; providing training, outreach, and education; establishing partnerships; and encouraging continual improvement in workplace safety and health.

GobiernoUSA.gov

The U.S. government's official Spanish language web portal.

Service Corps of Retired Executives (SCORE)

SCORE is a nonprofit organization that is federally supported to provide free business mentoring and low-cost training to aspiring and existing business owners.

Small Business Administration (SBA)

The mission of the SBA is to maintain and strengthen the nation's economy by enabling the establishment and viability of small businesses and by assisting in the economic recovery of communities after disasters.

Small Business Development Centers (SBDCs)

SBDCs, which are located across the U.S., are hosted by leading universities and state economic development agencies. SBDC advisors provide free business consulting and low-cost training services including business plan development, financial

packaging and lending assistance, exporting and importing support, procurement and contracting aid, and health care guidance.

Social Security Administration

The Social Security Administration is the nation's primary income security agency. It pays retirement, disability, and survivors benefits to workers and their families; administers the Supplemental Security Income program; and issues Social Security numbers.

State and Local Contacts

The State and Local Government on the Net directory provides convenient one-stop access to the websites of thousands of state agencies and city and county governments.

U.S. Department of Labor (DOL)

The DOL administers a variety of federal labor laws, including those that guarantee workers' rights to safe and healthful working conditions, a minimum hourly wage and overtime pay, freedom from employment discrimination, unemployment insurance, and other income support.

U.S. Equal Employment Opportunity Commission

(EEOC) The mission of the EEOC is to eradicate employment discrimination at the workplace.

USA.gov

The U.S. government's official Web portal.