

## Payroll Tax Forgiveness Credit Eligibility

You may be qualified for the payroll tax exemption that was enacted as part of the **Hiring Incentives to Restore Employment Act (HIRE Act)** on March 18, 2010. The Act offers a tax credit or exemption from the employer's 6.2% share of social security tax on wages that are paid to qualified employees from March 19, 2010 through December 31, 2010.

Please complete the attached [Payroll Tax Forgiveness Credit Eligibility Questionnaire](#) and e-mail to:

[msl.info@mslcpa.com](mailto:msl.info@mslcpa.com).

Please contact John S. Roicki or Karin Vickers for additional information.

**John S. Roicki**

Tax Senior

[jroicki@mslcpa.com](mailto:jroicki@mslcpa.com)

407.740.5400

**Karin Vickers, CPA**

Director (Tax)

[kvickers@mslcpa.com](mailto:kvickers@mslcpa.com)

305.819.9555

### OFFICE LOCATIONS

**Tampa Area**

311 Park Place Boulevard, Suite 100  
Clearwater, FL 33759  
Tel: 727.531.4477  
Toll Free: 800.929.2981  
Fax: 727.538.2154

**Orlando**

1201 South Orlando Ave, Suite 400  
Winter Park, FL 32789  
Tel: 407.740.5400  
Toll Free: 800.683.5401  
Fax: 407.740.0012

**Miami**

14400 NW 77th Court, Suite 306  
Miami Lakes, FL 33016  
Tel: 305.819.9555  
Toll Free: 800.726.1735  
Fax: 305.819.9955

**Tallahassee**

307 West Park Ave., Suite 202  
Tallahassee, FL 32301  
Tel: 850.224.4407  
Toll Free: 877.408.0753  
Fax: 850.222.3044

**Macon**

435 2nd Street, Suite 400  
Macon, GA 31201  
Tel: 478.742.8846  
Fax: 866.290.6362

**Payroll Tax Forgiveness Credit Eligibility Questionnaire**

Name of Company \_\_\_\_\_

Contact Person \_\_\_\_\_

Phone Number \_\_\_\_\_

E-mail Address \_\_\_\_\_

The Hiring Incentives to Restore Employment Act (HIRE Act) was enacted on March 18, 2010 and offers a tax credit or exemption from the employer's 6.2% share of social security tax on wages that are paid to qualified employees from March 19, 2010 through December 31, 2010.

To qualify for the exemption, please answer the following questions.

**Please note: The credit is calculated on an employee by employee basis.**

	Yes	No
1) Have you hired new employees after February 3, 2010 and before January 1, 2011?	_____	_____
2) Were the new employees employed for 40 hours or less during the 60 day period prior to the date of employment?	_____	_____
3) Are any of the new employees related to the employer or do they own more than 50% of the business?	_____	_____

**If you answered yes to question #1 and #2, and no to questions #3, you may be eligible to claim the payroll tax forgiveness credit. Please contact John Roicki or Karin Vickers at 1-800-683-5401 for additional information.**