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ALL EMPLOYERS ARE REQUIRED TO USE NEW INS FORM I-9 AND IRS FORM W-4

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On November 7, 2007, the U.S. Citizenship and Immigration Services (USCIS) issued a revised Form I-9 document for use by employers. **All employers are required to complete a Form I-9 for each employee hired in the United States on or before the first day of employment.** Employers are also required, within three days of hiring a new employee, to examine original documents presented by the employee (such as a US passport, or a driver's license and social security card), and ensure that those documents confirm the employee's identity and employment authorization. Copies of all completed forms should be maintained by the employer in the employee's personnel file. The new Form I-9 has been revised to comply with the Illegal Immigration Reform and Immigrant Responsibility Act of 1996.

Employers should begin using the form immediately, although they are not legally required to do so until **December 26, 2007**. Employers who fail to use the new form after that date may face fines and other penalties. The new Form I-9 should be used for all new hires and to perform any required re-verification of employment authorization for current employees or for rehired employees. Employers are not required to update or replace any Form I-9s that have been completed using a previous version of the form, although now is a good time to ensure that you have previously obtained a form for all existing employees. Employers may download the Form I-9 from the USCIS website, <http://www.uscis.gov>.

Employers should be aware that the face of the "new" version of the form is, in fact, virtually identical to the current version of the form (only the version date has changed - employers should look for "Rev. 06/05/07" in the lower right-hand corner). The key difference is the elimination of five documents for proof of both identity and employment eligibility.

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Those documents that are no longer accepted are:

- Certificate of U.S. Citizenship (Form N-560 or N-570)
- Certificate of Naturalization (Form N-550 or N-570)
- Alien Registration Receipt Card (Form I-151)
- The unexpired Reentry Permit (Form I-327)
- The unexpired Refugee Travel Document (Form I-571)

One document has been added to List A of the List of Acceptable Documents on the revised form:

- Unexpired Employment Authorization Document (I-766)

The USCIS also issued updated Instructions to the Form I-9 and an updated “Handbook for Employers, Instructions for Completing the Form I-9”. Specifically, the new Form I-9 clarifies that the employee is only required to provide his or her Social Security Number if the employer is participating in the USCIS Electronic Employment Eligibility Verification Program (E-Verify). E-Verify is a Web-based system operated by the Department of Homeland Security in partnership with the Social Security Administration that allows participating employers to electronically verify the employment eligibility of their newly hired employees. For more information on E-Verify, visit www.dhs.gov/E-Verify.

In addition, all companies will be required to use the 2008 Federal W-4 Forms for all employees. Please visit the IRS website at <http://www.irs.gov/> for a copy of the new W-4.

If you have any questions or need assistance, please contact Nancy L. Perlman, Esq. at 617-951-2800 or nperlman@lgllp.com.

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