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### CLIENT ADVISORY

December 1, 2009

To Our Payroll Clients,

Re: New Documentation Requirements

Federal law requires all employers to have a valid I-9 form on file for every employee. A revised I-9 form was issued on August 7, 2009. Employers must have the new version of the I-9 form on file for **every employee**. If you have not already obtained a new I-9 form for each of your employees, you should do so immediately. You should also have procedures in place to ensure that an I-9 form is completed by each new hire.

Only the new version of the I-9 form is acceptable. The new form includes an updated list of the acceptable documents an employer must use to verify identity. Only currently valid documents may be used. An expired document is no longer acceptable.

We have included a copy of the new I-9 form for your reference and use. Please make as many copies as you need. Please note that when reproducing an I-9 form both sides must be copied.

If you have any questions or wish to discuss this or any other accounting or tax question please feel free to give our office a call. Remember we will be posting Client Advisories on line at [www.wfscpas.com](http://www.wfscpas.com).

Thank you,

Julie Welton  
Officer Manager

Enclosure