

PRESS RELEASE – ChamberFest Cleveland’s 2023 Festival

ChamberFest Cleveland’s 11th season showcases the Festival’s mission to nurture a deep family-like connection between musicians and audiences of all ages by presenting a chamber music festival that features internationally renowned musicians; explores unique, immersive, and thematic programming; and creates original, engaging concert experiences for its audiences. This year’s festival theme draws inspiration from literature.

Co-Artistic Directors Diana Cohen, Franklin Cohen, and Roman Rabinovich comment: “Whether it’s music, painting, film, or poetry, art in any form is about creativity and inspiration. This season, we’ve been particularly inspired by one of our favorite 20th century works of literature, The Unbearable Lightness of Being by Milan Kundera. Whether or not you’re familiar with the book, the focal themes of love and betrayal, physicality versus spirituality, politics, oppression, human and animal nature, these are themes that are relevant and eternally relatable. Kundera’s deep knowledge and references to classical music throughout the novel make it a potent ground to play and mirror and reflect these ideas through the endlessly diverse world of chamber music. The world being what it is, we chose to spotlight the concept of

‘lightness’ and we invite you to experience this season with a sense of ease, celebration, and pure delight.”

Please contact Jessica Peek Sherwood, Executive Director, if you have questions: jsherwood@chamberfestcleveland.com or (216) 471-8887.

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工作機會抵稅優惠 幫企業雇用符合條件的人群

國稅局稅務提示 2023-62

找工作對任何人來說可能都不容易，而某些群體則面臨更大的挑戰。工作機會抵稅優惠已延長至 2025 年底，以幫助雇主聘用被認證為這些面臨就業障礙群體的員工：

- ★ 收到以下福利的人：
 - 長期家庭援助
 - 長期失業救濟
 - 補充營養援助項目福利
 - 補充保障收入
 - 困難家庭臨時援助
- ★ 曾入獄的人
- ★ 合格的失業退伍軍人，包括殘障退伍軍人
- ★ 居住在賦權區(英文)或鄉村復興區(英文)的指定社區居民
- ★ 被轉介到職業康復項目的人
- ★ 住在賦權區的暑期青年員工

認證要求
雇主要申請此項抵免，必須首先獲得該名員工符合資格的認證。為此，雇主需要在符合條件的員工開始工作後的 28 天內向其所在州的勞動力機構提交國稅局《表格 8850, 工作機會抵稅優惠預篩通知和認

證申請》(英文)。雇主不應將此表格提交給國稅局。有關表格 8850 的處理問題，雇主應聯繫所在州的勞動力機構。

計算並申請抵免

符合條件的企業在其聯邦所得稅申報表上申請工作機會抵稅優惠。它通常基於就職第一年支付給符合條件員工的工資。雇主從州勞動力機構收到表格 8850 認證後，他們可以：

- ★ 使用《表格 5884, 工作機會抵稅優惠》(英文)來計算抵免額
- ★ 在《表格 3800, 一般商業抵免優惠》(英文)上申請

針對免稅組織的特殊規定

一項特殊規定允許免稅組織僅在雇用 2026 年之前開始為該組織工作的合格退伍軍人時申請抵免。在雇主從州勞動力機構收到表格 8850 認證後，這些組織在《表格 5884-C, 合格免稅組織的工作機會抵稅優惠》(英文)上申請此項抵免來抵消工資稅。國稅局建議合格的免稅雇主在等待此稅收抵免時不要減少其所要求的存款。

抵免限制

對於應稅企業，抵免額僅限於企業的所得稅義務。未使用的抵免額遵循正常的結轉和結轉規定。對於合格的免稅組織，抵免額僅限於支付給合格雇員工資所欠的社會安全稅雇主的份額。

訂閱國稅局稅務提示(英文)



全美小企業周:IRS.gov 為小企業提供全方位資源

IR-2023-96, 2023年5月3日

華府 — 美國國稅局今天鼓勵小企業利用 IRS.gov 上提供的眾多資源。作為 4 月 30 日至 5 月 6 日全美小企業周活動的一部分，國稅局重點強調可幫助到小企業的稅務優惠和資源。

全美小企業周是由小企業管理局領導的年度活動，旨在表彰美國小企業的辛勤工作、獨創性和奉獻精神，以及慶祝他們對經濟所作出的貢獻。國稅局為小企業主提供了各種資源，來幫助他們瞭解和履行其納稅義務。

小企業主可使用 IRS.gov 為其企業獲取廣泛的稅務相關信息資源。最好的出發點

小企業應將小企業和自雇經營稅務中心作為他們的第一站，這裡可以查到與瞭解並遵守其納稅義務相關的幾乎所有信息。無論該小企業是主雇、獨立承包商、零工還是有雇員的企

業(英文)，該網頁都能提供深入的信息、工具和有用的教育資源。

企業生命週期路線圖
IRS.gov 上的小企業頁面展示了一個企業的整個生命週期及其牽涉到的稅務問題。包括以下幾部分：

- ★ 創辦企業：為創業者提供基礎的聯邦稅務信息，以及協助其基本商業決策的清單。
- ★ 企業架構：幫助選擇建立何種形式的企業實體，因為它決定了必須提交何種企業所得稅申報表。
- ★ 運營企業：如何獲得雇主身份識別號碼，如何保存良好記錄以及如何報稅和繳稅的工具和提示。
- ★ 關閉企業：從聯邦稅收的角度來幫助企業關閉程序；如何照顧員工，提交哪些表格，保留哪些記錄以及關閉前需採取哪些稅務相關的操作。

掌握即時信息，並深入瞭解

IRS.gov 上提供的教育和在線學習產品可確保小企業獲得最新的稅務相關信息。

- ★ 國稅局視頻門戶(英文)：針對小企業各種稅務主題的視頻和音頻演示，包括現場小組討論和網絡講座的存檔。
- ★ 針對小企業的網絡講座(英文)：主題各異，從稅收的一般概述到更具體的主題，例如如何構成企業收入和支出。
- ★ 講座、會議和研討會(英文)：在全美範圍內定期舉辦的活動；國稅局不時會以在線方式參與這些活動。

掌握最新動態

利用 IRS.gov

上的小企業資源，輕鬆掌握可能影響小

企業的稅法變化，及

時瞭解預扣稅存款和季度性申報等納稅義務。

★ 訂閱(英文)：小企業電子新聞是一項免費電子郵件服務，旨在為小企業提供稅務信息。它包括最近新聞，即將到來的稅務日期提醒和幫助小企業的提示。

★ 小企業活動(英文)：國稅局在全美各地舉辦小企業講座、專題研討會和會議。它們旨在幫助小企業主瞭解和履行他們的聯邦納稅義務。

★ 在線稅務日曆(英文)：顯示每個月的截止日期和行動。用戶可將提醒發送其電子郵件收件箱或將該日曆導入其日曆程序。

能夠幫助小企業主、雇主和自雇人士取得成功，有用的稅務相關工具和資源，請訪問 IRS.gov 上的小企業周頁面來獲取更多信息。



Mayor Bibb proposes broadband legislation to close Cleveland’s digital divide; leverage \$20 million City effort into over \$420 million in additional investments

Two-part plan includes state-of-the-art infrastructure and brings affordable, high-speed internet service to all Cleveland residents for just \$18 per month

Friday, May 5, 2023 – Cleveland – Mayor Justin M. Bibb is proposing two initiatives that will result in a citywide fiber optic network and affordable, high-quality internet access for all residents. According to the latest U.S. Census data, approximately 35 percent of Cleveland residents do not have at-home broadband internet. These targeted investments, proposed as a result of legislation passed by Cleveland City Council, will help close that digital divide – one of the ten priorities identified in Mayor Bibb’s Rescue & Transformation Plan.

“Internet access should be a right for all Cleveland residents and not a privilege for only those who can afford it,” said Mayor Bibb. “In this day and age everything can be done online – from essentials like accessing medical information and managing finances, to taking educational classes or career development courses. These two initiatives will break down the digital barriers and ensure everyone in Cleveland, regardless of income, has access to this fundamental right.”

Today, the Bibb Administration submitted two pieces of legislation for Council approval: a \$20 million proposal from local nonprofit DigitalC to provide citywide affordable internet access, and an agreement with SiFi Networks who will privately invest over \$400 million to deploy a citywide fiber optic network without any public financing. Both will be presented at the next City Council meeting on Monday, May 8.

DigitalC Proposal

DigitalC is a Cleveland-based nonprofit internet service provider. The proposed \$20 million American Rescue Plan Act (ARPA) investment will go towards infrastructure buildout, implementation, and service management – expanding the speeds and reach of their current low-cost network throughout the City. Once in place, all Cleveland residents – regardless of income level or neighborhood – will be eligible to subscribe for high-speed internet service at \$18 per month.

“It was important to me that any agreement we enter into would provide service to every single Clevelander. No one can be left behind,” said Cleveland City Councilman Brian Kazy, chairman of the Utilities Committee.

The funds will also be used to expand DigitalC’s nationally recognized digital adoption model for digital literacy training services, direct assistance in signing up for federal programs like the Affordable Connectivity Program, and grassroots, door-to-door outreach efforts. This also in-

cludes commitments from two dozen community partners who share the same vision for closing the digital divide and will host on-site navigators, identify referrals, and provide additional training seminars.

DigitalC already offers access to thousands of households in Cleveland. They plan to expand their coverage to all 170,000+ households within 18 months of signing a contract with the City, pending City Council approval.

“Two-thirds of our city lacks access to quality broadband internet. We hope this partnership leads to robust conversations about closing the digital divide for Clevelanders of all ages,” said Cleveland City Council President Blaine Griffin.

To support this effort, DigitalC brings its own financial reserves to the table as well as a \$20 million commitment from the Jack, Joseph, and Morton Mandel Foundation and the David and Inez Myers Foundation.

SiFi Networks Agreement

Under the proposed agreement, SiFi Net-

works will install and operate an underground fiber optic network throughout Cleveland at no cost to the city. SiFi expects to invest over \$400 million into building the network.

SiFi Networks is a fiber network developer who wholesales their fiber to service providers. They have a national footprint whose client base includes over 40 cities across eleven states. According to the latest Federal Communications Commission data, no other city in Ohio, and no other major metropolitan area in the Great Lakes, can boast a universal, citywide fiber optic network.

“SiFi’s investment in Cleveland has the potential to transform our economy for generations,” added Mayor Bibb. “We’re raising both our floor with DigitalC – by ensuring every single resident has access to high-quality, affordable internet – and our ceiling with SiFi – by ensuring universal access to the infrastructure of the 21st century. Together, these future-forward investments will improve the daily lives of our residents today while putting Cleveland in the best position to attract new businesses and residents in the future.”

Upon legislative approval, SiFi will begin design and procurement, which may take up to two years, before commencing construction, which will take up to five additional years to complete. The network, which will be funded entirely by SiFi, will be available to every home and business in Cleveland.

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