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Where does all the SPAM come from?

1. **Professional Spammers** -- These are essentially marketing companies that sell "spam" services to other companies, much like any marketing company would sell other forms of advertising services. Unfortunately in the on-line world, much of the cost of this type of direct marketing is shifted to the receiver of the advertisement rather than in the sender of the message. Because of widespread efforts to block spam, professional spammers must use creative techniques to either get users to "opt-in" or "request" the advertisements, or else find creative ways to [harvest e-mail addresses](#) and deliver spam so that they cannot easily be blocked from sending spam again in the future. One technique professional spammers use is to "hop" from ISP (Internet Service Provider) to ISP, so that it becomes quite difficult to determine where the next round of spam they send will be coming from. Many ISP's only charge in the hundreds or perhaps a few thousand dollars for a setup of a commercial sit, and a professional spammer can use this to send potentially millions of e-mail message before having their service cut off.
2. **Companies That Send Their Own Spam** -- Well known businesses sometimes engage in the practice of sending spam directly from their own servers. Although most businesses have now learned to refrain from this practice, the issue remains a troubling one, since all established businesses should be well aware of the unacceptable nature of this activity.
3. **Use Of A Third Party Server To Relay Spam** -- At the present time, the most common method of sending spam is to "highjack" the mail server of a computer located somewhere across the internet, and then

use that server to send spam. Often, hundreds of thousands or even millions of messages are sent before it is discovered what is occurring. Once the true system owner discovers what allowed their system to be "hijacked" for distributing spam, they often act to correct the situation as soon as possible, however by then the spammer has accomplished his goal and all of the messages have already been sent through the "hijacked" server. In order to send more spam, the spammer must search the internet for the next open victim who's server can be exploited to do the work of delivering millions of spam e-mail messages.

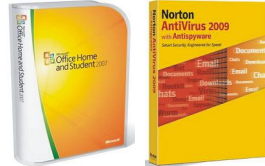
4. **"Hijacking" Of Personal Computer Systems** -- With high-speed internet access most personal computers are connected directly to the internet and are not well secured, leaving them open to attack and exploitation. Many spammers have discovered that a single personal computer, probably much like the one you are using to read this message, can in the hands of a spammer be transformed into a powerful e-mail spam delivery server capable of delivering many hundreds of thousands of e-mail messages per hour. Because of the huge number of personal computer systems that are connected to the Internet, and because more are being connected every day, spammers are often able to "hop" from one personal computer to the next, or in some cause exploit dozens of systems at the same time, to continue to deliver spam across the Internet. The problem of unprotected personal computer systems continues to grow each day and protecting against spam and other malicious use from these systems also continues to grow more and more challenging.
5. **"Opt-Out" Mailing Lists** -- Some companies and organizations have adopted the practice of "signing up" individual users for e-mail lists without their permission, perhaps only with the briefest previous contact with the responsible company. Other companies have obtained the users consent to add them to the list surreptitiously, often by offering "free software" or promising other "prizes" and then only in the very fine print explaining that by providing the e-mail address the user agrees to receive any and all e-mails from the company in question. These companies sometimes provide an "opt out" link or contact information so that the user can be removed from future mailings, but these links are just as often used to gather information about who is actually reading the mail messages and then use that information to send even more spam.

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Joe's Small Business Notes:

Two New Products on IRS Web Site

Two new IRS products enable Small Businesses and the Self-Employed to easily locate essential information they need on the IRS's official Web site, IRS.gov.

These new products are part of a [year-long campaign](#) at <http://www.irs.gov/newsroom/article/0,,id=181721,00.html> to help educate new self-employed small business owners about federal tax responsibilities and about filing Schedule C, Profit or Loss from Business.

Publication 4667, Tax Information for Small Businesses and the Self-



Employed, a free, laminated bookmark, provides Key Search Words to help them locate important tax information on IRS.gov quickly and easily. They can order this free laminated bookmark on the Small Business Products Online Ordering page.

<http://www.irs.gov/businesses/small/article/0,,id=101169,00.html>.

A [new page on IRS.gov](#) at

<http://www.irs.gov/businesses/small/article/0,,id=115045,00.html>, "**Self-**

Employed Individuals Tax Center", is a one-stop, starting point for small businesses and self-employed taxpayers who file Schedule C with their Form 1040 and provides links to information on the most common issues new business owners face.

To get the latest information about other future Schedule C program events and learn about new products and services as they become available, start a FREE subscription to [e-News for Small Businesses](#); just go to IRS.gov at

<http://www.irs.gov/businesses/small/content/0,,id=154826,00.html>, type in your e-mail address and submit.

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