

**Communications at a Glance (the latest from Communications)** - Please share with your members and colleagues. Select the [blue links](#) to see the full article.

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**What to Watch: [IRS videos:](#)**

Featured video: [AFSP Final Steps: Consenting to the Circular 230 Requirements and Printing Your Record of Completion](#)



View a tutorial video on how to consent to Circular 230 requirements, print your Record of Completion, and officially participate in the IRS Annual Filing Season Program.

**Newsroom**

**[2016 PTIN Renewal Period Underway for Tax Professionals; More than 136,000 PTINs Have Already Been Renewed](#)**

IR-2015-125, Nov. 12, 2015 — IRS reminds federal tax return preparers that they must renew their Preparer Tax Identification Numbers (PTINs) for 2016.

**[IRS Seeks Information about Professional Employer Organizations](#)**

IR-2015-127, Nov. 17, 2015 — The IRS announced today that it is requesting information about current professional employer organization practices in an effort to streamline the implementation of a new federal program.

**[Prepared Remarks of Commissioner Koskinen before the AICPA](#)**

Nov. 3, 2015 — IRS Commissioner Koskinen speaks before the American Institute of Certified Public Accountants in Washington, D.C.

**[Plan now to Use Health Flexible Spending Arrangements in 2016; Contribute up to \\$2,550; \\$500 Carryover Option Available to Many](#)**

IR-2015-126, Nov. 12, 2015 — The IRS reminds eligible employees to begin planning to take full advantage of their employer's health flexible spending arrangement (FSA) during 2016.

**[IRS Tests W-2 Verification Code for Filing Season 2016](#)**

The IRS and certain payroll service providers are partnering to test a new Verification Code that will help validate data on the Form W-2. The Verification Code, if present on the Form W-2, should be entered on the electronic return when prompted by the software.

**[IRSAC Releases Its 2015 Annual Report](#)**

IR-2015-128, Nov. 18, 2015 — The IRS Advisory Council (IRSAC) held its annual public meeting today and released its annual report for 2015 to the IRS Commissioner.

**[Tax Preparedness Series](#)**

**[Tax Preparedness Series: Make a Wise Choice when Selecting a Tax Preparer](#)**

IR-2015-124, Nov. 5, 2015 — While there is still time before the next tax filing season, choosing a return preparer now allows more time for taxpayers to consider appropriate options and to find and talk with prospective tax preparers rather than during tax season when they're most busy.

#### [Tax Preparedness Series: Gathering Essential Documents for Next Filing Season](#)

FS-2015-26, November 2015 Well-organized records make it easier to prepare a complete and accurate income tax return next filing season.

#### [The Affordable Care Act: What's Trending](#)

When it comes to the health care law – also known as the Affordable Care Act or ACA – and how it may affect your taxes, there are many questions you might have. This page offers news on trending topics and answers to questions we are hearing.

#### [Resources Available to Help Insurance Providers and Employers Understand ACA Filing Requirements](#)

Health Care Tax Tip 2015-75, November 16, 2015

#### [Insurance Providers and Employers: Understanding Electronic Filing Requirements for ACA Information Returns](#)

Health Care Tax Tip 2015-74, November 12, 2015

#### [Three Tax Considerations during Marketplace Open Enrollment](#)

Health Care Tax Tip 2015-73, November 10, 2015

#### [Understanding Form 1095-C, Employer-Provided Health Insurance Offer and Coverage](#)

Health Care Tax Tip 2015-72, November 5, 2015

#### [Scheduled Modernized e-File \(MeF\) Maintenance –](#)

- **1040 MeF Production Shutdown/Cutover Schedule** – Shutdown begins on Saturday, November 21, 2015 at 11:59 a.m. in order to prepare the system for the upcoming 2016 Filing Season. Anything not retrieved in MeF by 11:59 a.m., November 21st, cannot be accessed again until MeF reopens for 1040 MeF Production for Filing Season 2016.
- **Business MeF Production Shutdown/Cutover Schedule** – Shutdown is scheduled to begin on Saturday, December 26, 2015 at 11:59 a.m.

#### [New IP PIN Business Rules](#)

Starting January 1, 2016, the IRS will require the use of Identity Protection PINs for all SSNs with an IP PIN requirement, regardless of whether the SSN is entered for a primary, spouse, or dependent/qualifying individual.

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#### **IRS Technical Guidance**

[TD 9744](#), Final Rules for Grandfathered Plans, Preexisting Condition Exclusions, Lifetime and Annual Limits, Rescissions, Dependent Coverage, Appeals, and Patient Protections under the Affordable Care Act.

[TD 9743](#) Transitional Amendments To Satisfy the Market Rate of Return Rules for Hybrid Retirement Plans

[Notice 2015-80](#) provides guidance on the corporate bond monthly yield curve, the corresponding spot segment rates used under § 417(e)(3), and the 24-month average segment rates under § 430(h)(2) of the Internal Revenue Code.

[Notice 2015-78](#) provides guidance regarding qualified student loan bonds under § 144(b) of the Internal Revenue Code (Code) to clarify certain requirements for tax-exempt bond financing for loan programs of general application approved by a State under § 144(b)(1)(B) (State Supplemental Loan programs).

[Notice 2015-77](#) amplifies Notice 2013-07, 2013-6 I.R.B. 477, with respect to the Treasury Department's Housing Finance Agency Innovation Fund for the Hardest-Hit Housing Markets (HFA Hardest Hit Fund) by extending through taxable year 2017 the safe harbor method for computing a homeowner's deduction for payments made on a home mortgage and the relief for mortgage servicers and state housing finance agencies (State HFAs) from penalties relating to information reporting. In addition, this notice amplifies Rev. Proc. 2011-55, 2011-47 I.R.B. 793, by extending its scope and effective date through calendar year 2017 for the HFA Hardest Hit Fund.

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## Events

### [Webinars for Tax Practitioners](#)

- [Data Thefts and Protecting Client Tax Information](#) is Now Available On Demand!

### [Arizona Practitioner Liaison Meetings and Seminars](#)

- [AZNATP 2015 Tax Update](#)
  - Tucson, December 2, 2015
  - Tempe, December 4, 2015

### [California Practitioner Liaison Meetings and Seminars](#)

- California Society of Enrolled Agents Federal Representation Workshop – (Virtual), November 23, 2015
- [2016 IRS/CSEA Practitioner Seminars](#)
  - Anaheim/Garden Grove, January 12, 2016
  - San Diego, January 13, 2016
  - Ontario, January 14, 2016
  - Burbank, January 15, 2016
- Southern Orange County CSTC Monthly Meeting – San Juan Capistrano, January 26, 2016

### [Florida Practitioner Liaison Meetings and Seminars](#)

- No upcoming events

### [Georgia Practitioner Liaison Meetings and Seminars](#)

- No upcoming events

### [Nevada Practitioner Liaison Meetings and Seminars](#)

- No upcoming events

### [New Mexico Practitioner Liaison Meetings and Seminars](#)

- No upcoming events

### [Texas Practitioner Liaison Meetings and Seminars](#)

- No upcoming events

### [Retirement Plans](#)

- [Employee Plans - Examinations Update – Fall 2015](#) – December 8, 2015

### [Exempt Organizations](#)

- [Upcoming Webinars for Exempt Organizations](#)
- [Upcoming Workshops for Charities:](#)

## [Fed State & Local Governments](#)

### [Webinars for Small Businesses](#)

- [Data Thefts and Protecting Client Tax Information](#) is Now Available On Demand!

[Arizona Workshops for Small Business Owners](#)

[California Workshops for Small Business Owners](#)

[Florida Workshops for Small Business Owners](#)

[Georgia Workshops for Small Business Owners](#)

[Nevada Workshops for Small Business Owners](#)

[New Mexico Workshops for Small Business Owners](#)

[Texas Workshops for Small Business Owners](#)

Please share these links with your small business clients. The workshops provide detailed instructional lessons that cover their tax filing, paying and operating requirements and responsibilities.

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### **Small Business Outreach – Workshop Wednesdays**

The Service is continuing to explore opportunities to partner with stakeholders to help entrepreneurs in their business ventures, especially new sole proprietors. Please see the attached documents which summarize our resources for small business owners.

### [Workshop Wednesday 2015-16 edition September 16, 2015 Penalties at a Glance](#)

- [Workshop Wednesday Archive links](#)

If you have any questions, please contact me at

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I hope you find this information useful. If you would like additional information, you can subscribe to an IRS e-Subscription by going to the [Subscription](#) page on IRS.gov.

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