

February 2, 2016

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

Featured video: [IRS Tax Calendar](#)



View business due dates with the IRS tax calendar. To start using it, go to [IRS.gov/taxcalendar](http://IRS.gov/taxcalendar).

## General News

[Employers in FUTA credit reduction states must calculate a credit reduction as an adjustment to their FUTA tax on their 2015 Form 940, Employer's Annual Federal Unemployment \(FUTA\) Tax Return](#)

[Certain Taxpayers May Now File Their Employment Taxes Annually](#) To reduce burden on small employers, the Internal Revenue Service (IRS) has simplified the rules for filing employment tax returns to report social security, Medicare, and withheld federal income taxes.

You must file Form 944 if the IRS has notified you to do so, unless you contact the IRS to request to file quarterly Forms 941, 941-SS, or 941-PR instead. To request to file quarterly Forms 941, 941-SS, or 941-PR to report your social security, Medicare, and withheld federal income taxes for the 2016 calendar year, call the IRS at 1-800-829-4933 or 267-941-1000 (toll call) between January 1, 2016, and April 1, 2016, or send a written request postmarked between January 1, 2016, and March 15, 2016.

[IRS Provides Tax Relief to Missouri Storm Victims; Tax Deadline Extended to May 16](#)

IR-2016-9, Jan. 22, 2016 — Missouri storm victims will have until May 16, 2016 to file their returns and pay any taxes due, the Internal Revenue Service announced today.

[IRS Selects New Advisory Council Members](#)

IR-2016-8, Jan. 22, 2016 — The IRS today announced the selection of five new members to the Internal Revenue Service Advisory Council, which provides an organized public forum for IRS officials and representatives of the public to discuss key tax administration issues.

[IRS Announces Six New Members for Information Reporting Program Advisory Committee](#)

IR-2016-7, Jan. 21, 2016 — The IRS today announced the selection of six new members for IRPAC.

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## Filing Season

[E-file Providers Prohibited from Transmitting Returns Prior to Receiving Forms W-2, W-2G or 1099-R](#)

[Choose Your Tax Preparer Wisely](#)

[It's Easy to Get Tax Help through IRS Social Media](#)  
[Use IRS.gov for Everything You Need to Do Your Taxes](#)

[Which Tax Form is Best for You?](#)

[Exemptions and Dependents: Top Ten Tax Facts](#)

[Six Tips on Whether to File a 2015 Tax Return](#)

[Six Reasons to E-file your Taxes in 2016](#)

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## Security

[Identity Theft Video Series Available; Special Series to Help Taxpayers Avoid Pitfalls and Stay Safe Online](#)

- *Video #4: Secure Your Tax Return is available* – [English](#)
- *Video #5: Be Careful When Using Wi-Fi* – [English](#)
- *Video #6: Update Your Password Regularly* – [English](#)

[Security Awareness Tax Tips](#)

- [Tax Preparers: Perform a Deep Security Scan of Your Computer Drives](#)
- [IRS, States and Tax Industry Deploy New Safeguards for 2016](#)

[How New Identity Security Changes May Affect Taxpayers for 2016](#)

FS-2016-4, January 2016 — The IRS, the states and the tax industry have taken new steps for 2016 to protect taxpayers and help reduce the risk of identity theft affecting tax returns this filing season.

[IRS Identity Theft Victim Assistance: How It Works](#)

FS-2016-3, January 2016 — When it comes to tax-related identity theft, the IRS has worked hard to help victims by making improvements and shortening the time it takes to resolve these complex situations.

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## Affordable Care Act

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

2015 Filing Season Preliminary ACA Results Updated

On Jan. 8, 2016, IRS Commissioner John Koskinen updated members of Congress on preliminary ACA results from the 2015 filing season as of October, 2015. [2015 Filing Season Data - October 2015](#)

**Affordable Care Act Return Preparer Best Practices**

- [Individual Shared Responsibility Provision – § 5000A](#)
- [Premium Tax Credit \(PTC\) – § 36B](#)
- [Small Business Health Care Tax Credit – §45R](#)
- [Notification of nonenrollment - §1502\(c\)](#)

## [Health Care Tax Tips](#)

- [Affordable Care Act Consumer Alert: Choose Your Tax Preparer Wisely](#)
- [Getting Ready to File Your Tax Return: Health Coverage Reporting Requirement](#)
- [Getting Ready to File Your Tax Return: Health Coverage Exemptions and Payments](#)
- [Getting Ready to File Your Tax Return: Premium Tax Credit](#)
  
- [ACA and Employers: Why Size of Your Workforce Matters](#)

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## **Technical Guidance**

[RIN 1545-BN09 Special Enrollment Examination User Fee for Enrolled Agent](#) contains proposed amendments to the regulation relating to the user fee for the special enrollment examination to become an enrolled agent. Written or electronic comments must be received by February 24, 2016.

[Notice 2016-09](#) extends the date by which social welfare organizations must notify the Internal Revenue Service of intent to operate under section 501(c)(4), as required by new section 506, added to the Internal Revenue Code by the Protecting Americans from Tax Hikes Act of 2015. With respect to the separate process by which an organization may, at its option, request a determination that it qualifies for section 501(c)(4) tax-exempt status, the Notice states that organizations seeking IRS recognition of section 501(c)(4) status should continue using Form 1024, "Application for Recognition of Exemption Under Section 501(a)," until further guidance is issued and clarifies that the filing of Form 1024 will not relieve an organization of the requirement to submit the section 506 notification.

[Notice 2016-08](#) announces the intention of the Treasury Department and the IRS to amend certain provisions of the regulations under chapter 3 (sections 1441-1464) and chapter 4 (sections 1471-1474) of the Internal Revenue Code to: (i) provide that a participating FFI or a reporting Model 2 FFI will submit its preexisting account certification to the IRS by the same date it is required to submit its first periodic certification of compliance (thereby providing a deferral of the submission date for the preexisting account certification); (ii) specify the time period and date for submitting a registered deemed compliant FFI's periodic certification of compliance and provide guidance to local FFIs and restricted funds concerning their obligation to report preexisting accounts; (iii) modify calendar year 2015 transitional reporting rules concerning gross proceeds paid to, or with respect to, a nonparticipating FFI's account; and (iv) permit withholding agents to rely upon electronically furnished Forms W-8 and W-9 collected by intermediaries and flow-through entities.

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## **Events**

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

[Arizona Practitioner Liaison Meetings and Seminars](#) - No upcoming events

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

- [2016 IRS and San Jose State University Tax Institute](#) – Santa Clara, June 22, 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](#)

### [Exempt Organizations](#)

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

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

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

- **Getting Ready to File Your 2015 Taxes** – February 4, 2016 (Register by emailing your name and the name of your organization to: [SL.Southwest@irs.gov](mailto:SL.Southwest@irs.gov)).

[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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