Updated IRS smartphone app: IRS2Go Version 5.0 offers safe and secure ways to access popular tools and up-to-date tax information including:

- The status of federal tax refunds
- The nearest volunteer tax assistance site

**Donating to a charity?** See if your contributions qualify as a tax deduction. Use IRS Select Check.

The Internal Revenue Service wrapped up the 2015 "Dirty Dozen" list of tax scams on February 9 with a warning to taxpayers about aggressive telephone scams continuing coast-to-coast during the early weeks of this year’s filing season.

Revenue Procedure 2015-19 provides the depreciation deduction limitations for owners of passenger automobiles (including trucks and vans) first placed in service during calendar year 2015 and the amount to be included in income by lessees of passenger automobiles first leased during calendar year 2015.

Revenue Procedure 2015-13 updates and revises the general procedures under § 446(e) of the Internal Revenue Code and § 1.446-1(e) of the Income Tax Regulations to obtain the consent of the Commissioner of Internal Revenue to change a method of accounting for federal income tax purposes. Specifically, this revenue procedure provides the general procedures to obtain the advance consent of the Commissioner to change a method of accounting and provides the procedures to obtain the automatic consent of the Commissioner to change a method of accounting described in Rev. Proc. 2015-14, 2015-5 I.R.B., (or successor) (List of Automatic Changes).


The Indian Tribal Governments News for January 2015 highlights the following articles:

- Indian Tribal tax credits extended
- Reporting Tribal (per capita) distributions on your 2014 return
- Common errors found on Form 1099-MISC
- Helpful hints for year-end reconciliation.

►**AFFORDABLE CARE ACT**

**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.

Lots of information here: Affordable Care Act Legal Guidance and Other Resources.

See the latest Health Care Tax Tips [here](#).

**ACA News for Individuals**

**Health Care Law and You:** This chart explains how the Health Care Law affects you.

**Health Care Law & Your Tax Return:** This chart explains how the Health Care Law affects your tax return.
Penalty relief related to advance payments of the premium tax credit for 2014: Notice 2015-09 provides limited relief for taxpayers who have a balance due on their 2014 income tax return as a result of reconciling advance payments of the premium tax credit against the premium tax credit allowed on the tax return.

ACA News for Businesses

New ACA Publications:

- Publication 5200 Affordable Care Act: What employers need to know
- Publication 5196 Affordable Care Act: Reporting Requirements for Applicable Large Employers

The final forms and instructions for Form 1095-B and Form 1095-C are available on IRS.gov.

- Form 1095-B
- Instructions for Form 1094/1095-B
- Form 1095-C
- Instructions for Form 1094/1095-C

► YOUR PRACTICE

e-help Desk Service Change: Due to budget restrictions, extended weekday hours, Saturday and President's Day service is no longer available. The e-help desk page on IRS.gov lists the current hours of service. We apologize for any inconvenience this may cause.

There was an issue for married filing joint taxpayers on the Online Payment Agreement (OPA). This issue has been resolved. Taxpayers who file married filing joint may use OPA. See also Publication 4849 Can’t pay the tax you owe?


► EMPLOYERS

Form 8922, Third-Party Sick Pay Recap: Beginning with tax year 2014 (processing year 2015) taxpayers (employers, insurers, or agents) will file 2014 Form 8922 with IRS. This form replaces the Third-Party Sick Pay Recaps that were filed on Form W-2 and Form W-3 with the Social Security Administration. Form 8922 for 2014 sick pay must be filed by March 2, 2015. See Notice 2015-6, and page 5 in the fall edition of Publication 1693, the SSA/IRS Reporter.

Announcement 2015-8 addresses the application of the court’s holding to claims for refund of employment taxes. In United States v. Quality Stores, Inc. the Supreme Court held that the severance payments at issue in the case were wages subject to tax under the Federal Insurance Contributions Act (FICA). Announcement 2015-8 will be published in Internal Revenue Bulletin 2015-09 on March 2, 2015.

► RETIREMENT PLANS

Tax Information for Retirement Plans

► ISSUE MANAGEMENT RESOLUTION SYSTEM

See the February 2015 IMRS Hot Issues here.
► TAX CENTER OF THE MONTH: Entertainment Tax Center

- **Tax Tips - Entertainment**
  This section provides general tax information including employment taxes, and information returns.

- **Avoiding Problems - Entertainment**
  This section will assist you with choosing an accounting or depreciation method and managing your payroll.

► TAX-EXEMPT ORGANIZATIONS

Where do I start? See [Applying for Tax Exempt Status](#).

Find all of the most current information for tax-exempt organizations.

► NEWS FROM OTHER AGENCIES

The Social Security Administration announced the agency is expanding the online services available at [www.socialsecurity.gov](http://www.socialsecurity.gov). Social Security beneficiaries are now able to quickly and easily obtain a replacement SSA-1099 from the agency’s website with a [my Social Security](http://my.socialsecurity.gov) account.

Social Security sends SSA-1099s each January to everyone who receives Social Security benefits. It shows the total amount of benefits paid in the previous year and is used for tax purposes. Previously, people who lost their SSA-1099 had to call or visit a Social Security office to get a replacement or request one be mailed to them. With this new online service, people now only need to create a [my Social Security](http://my.socialsecurity.gov) account, or log into their existing one. Once there, they can view and print their SSA-1099 or request to have a new one mailed to them—all online.

**The Top 7 Mistakes Entrepreneurs Make With Mentors**, A business mentor is someone with a lot more experience who is willing to teach you what they know. But there are common mistakes that entrepreneurs make when consulting a mentor. Let’s examine each one, and find out ways you can avoid falling into the same trap.

► IN EVERY ISSUE

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[Subscribe](http://www.irs.gov) to the Office of Professional Responsibility’s newsletter.

Find the latest [news and events for tax professionals](http://www.irs.gov).

The [Issue Management Resolution System](http://www.irs.gov) helps solve issues with policies, practices and procedures. Tax professionals should forward significant issues regarding IRS policies, practices and procedures to their Stakeholder Liaison.

Tax Professionals – March 2015
Outreach Corner. Find it easy to spread the word about key income tax topics! This page offers electronic communication materials to use in reaching out to the people you serve. Get free news you can use each month, targeted by time of year to coincide with what your customers, employees, volunteers, etc. need to know about new tax law legislation, IRS events and other activities that affect them.

Industries/Professions Tax Centers. Tax Centers contain links to topics such as tax tips, financial resources, trends and statistics, forms, and more.

Audit Techniques Guides (ATGs)
Audit Techniques Guides (ATGs) help IRS examiners during audits by providing insight into issues and accounting methods unique to specific industries. While ATGs are designed to provide guidance for IRS employees, they’re also useful to small business owners and tax professionals who prepare returns.