



## e-News for Tax Professionals Issue 2015-2

Internal Revenue Service (IRS) sent this bulletin at 01/16/2015 03:11 PM EST



e-News for Tax Professionals

January 16, 2015

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### Upcoming Events

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#### 1. Filing Season Begins: e-File Opens on Tuesday

The 2015 [filing season](#) begins next Tuesday. IRS offers an array of online services to help you serve your clients, including features to help you manage the Affordable Care Act.

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#### 2. National Taxpayer Advocate Releases 2014 Annual Report to Congress

National Taxpayer Advocate Nina E. Olson released her 2014 Annual Report to Congress, urging Congress to enact a principles-based Taxpayer Bill of Rights and provide sufficient funding to make the "right to Quality Service" a reality. The report says the combination of the IRS' increasing workload, the erosion of public trust, and the sharp reduction in funding have created a "perfect storm" of trouble for tax administration and therefore taxpayers

Read the [News Release](#) or visit [2014 Report Home](#) for more information, including an Executive Summary and downloadable infographics.

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### 3. e-help Desk Service Change

Because of budget restrictions, the IRS e-help Desk is discontinuing extended weekday hours, Saturday hours and President's Day service. The e-help Desk assists tax professionals with non-account related questions and issues concerning electronic products such as e-Services and electronic filing. The [e-help desk](#) page on IRS.gov lists the current hours of service.

We apologize for any inconvenience this may cause.

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### 4. Tax Pros: Use IRS Form 8965 to Claim Health Coverage Exemptions

This filing season, the Affordable Care Act requires taxpayers maintain health care coverage, have a health coverage exemption, or make a shared responsibility payment with their tax returns. Use [Form 8965, Health Coverage Exemptions](#), to report a coverage exemption granted by the Marketplace or to claim a coverage exemption on your client's tax return. If for any month your client or anyone listed on the client's return did not maintain qualified health care coverage or have an exemption, the [instructions](#) for Form 8965 explain how to calculate the shared responsibility payment.

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### 5. YouTube: Basics of the Indoor Tanning Services Excise Tax

Watch this [YouTube video](#) to learn more about the excise tax for clients offering indoor tanning services.

Watch this and other videos on the [IRS YouTube Channel](#)

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### 6. IRS Launches FATCA International Data Exchange Service

This week the IRS announced the opening of the [International Data Exchange Service](#) (IDES) for enrollment. Financial institutions and host country tax authorities will use IDES to securely send information reports on financial accounts held by U.S. persons to the IRS under the Foreign Account Tax Compliance Act (FATCA) or pursuant to the terms of an intergovernmental agreement (IGA).

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## 7. Technical Guidance

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[Notice 2015-04](#) provides guidance on the energy credit under section 48 of the Internal Revenue Code (Code). Specifically, this notice provides performance and quality standards that small wind energy property must meet to qualify for the energy credit under section 48.

[Notice 2015-06](#) describes the rules for filing Form 8922, Third-Party Sick Pay Recap, an annual form filed with the Internal Revenue Service, which replaces third-party sick pay recaps that were filed with the Social Security Administration. Form 8922 is used to report total amounts of certain sick pay paid to employees by a third party (an entity other than the employee's employer). Form 8922, which applies with respect to sick pay paid on or after Jan. 1, 2014, must be filed if liability for the payment and reporting of Federal Insurance Contributions Act (FICA) taxes with respect to third-party sick pay is split between the employer and a third party under applicable regulations. The notice also describes the requirements for payment and reporting of FICA taxes, Federal Unemployment Tax Act (FUTA) taxes, and income tax withholding with respect to sick pay.

[Revenue Ruling 2015-2](#) sets forth the prevailing state assumed interest rates that are used by insurance companies to determine their reserves under section 807 for contracts that are issued in 2014 and 2015. The ruling supplements, in part, Rev. Rul. 92-19.

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