

## The Scoop

Kristy Maitre – Tax Specialist  
Center for Agricultural Law and Taxation  
October 19, 2016



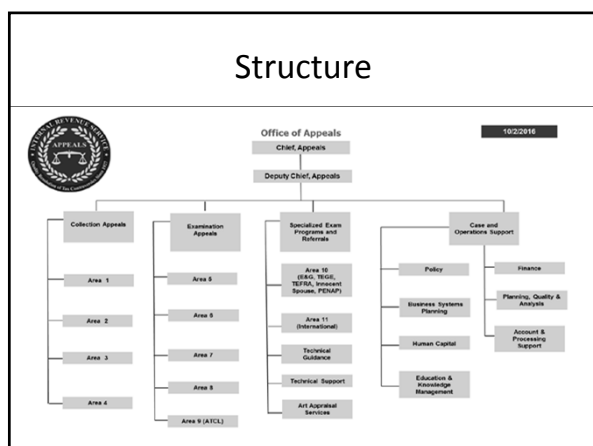
## Agenda

- Appeals Restructure
- Offer in Compromise proposed user fee increase
- EITC Compliance Letters
- Special Per diem rates announced
- Long Range IRS Plans
- Final Basis Consistency Regulations
- Digital Authentication Tool to Expand to Landlines (Tax Notes)
- E-Services
- New Data Elements Tested for Identity Theft
- Do They Ever Catch the Scammers?
- H. R. 5946  
United States Appreciation for Olympians and Paralympians Act
- New Challenge to IRS AFSP
- Demutualization Letters
- Proposed Legislation

## Appeals Restructure

- Appeals Organizational Structure Effective October 2, 2016
- Appeals recently realigned to balance spans of control, which had become out of balance from years of attrition without backfills
- The realignment does not change Appeals' mission or Appeals' service to taxpayers.

## Structure



### Collection Appeals Function

- The Collection Appeals function resolves cases involving Collection Due Process, Offer in Compromise, Trust Fund Recovery Penalties, Jeopardy Levies and Collection Appeals Program (CAP) cases

### Examination Appeals Function

- The Examination Appeals function resolves general docketed and non-docketed case generated from the IRS examination functions

### Specialized Examination Programs & Referrals Function

- The Specialized Examination Programs & Referrals function resolves a variety of specialized programs such as international issues, tax computations, innocent spouse, TEFRA, and penalty appeals

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### Case and Operations Support Function

- This executive area includes all support functions including policy and processing

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### Appeals Changes

- Effective October 3, 2016, Appeals implemented changes to its case transfer and conference procedures
- These changes are driven by a desire to clarify procedures for taxpayers, to better allocate IRS resources, and to get the right work to the right Appeals employee

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### Appeals Changes

- Because the centralized Campus locations cannot accommodate in-person conferences, prior policy required Appeals to automatically transfer cases from the Campus to the Field whenever taxpayers requested to meet face to face
- This generally resulted in a mismatch between the skill level of the employee and the complexity of the case

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### Appeals Changes

- Automatic transfers also delayed case resolution and caused IRS to incur additional shipping costs, while data showed that the majority of these cases were ultimately resolved by telephone with no in-person conference
- These changes will allow Appeals to more efficiently use taxpayer dollars

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### Key Provisions

- Appeals will continue to offer personal contact for all cases
- Appeals is not eliminating in-person conferences, but is clarifying policy so as not to express or imply a preference for in-person conferences for dispute resolution
- Under the revised procedures, taxpayers continue to have the existing range of conference options -- telephone, correspondence, virtual service delivery, and in-person, which includes circuit-riding; however, Appeals will not transfer cases solely upon taxpayer request

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### Key Provisions

- The decision to hold an in-person conference can be made upon the request of the taxpayer or at the suggestion of the hearing officer with the final decision resting with the Appeals Team Manager
- The revised policy recognizes that, in some instances, an in-person conference continues to be valuable in reaching a solution

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### When Granting an In-person Conference, Appeals will Consider Whether:

- There are substantial books and records to review that cannot be easily referenced with page numbers or indices;
- The employee is unable to judge the credibility of the taxpayer's oral testimony without an in-person conference;
- The taxpayer has special needs (e.g., disability, hearing impairment) that can only be accommodated with an in-person conference;

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### When Granting an In-person Conference, Appeals will Consider Whether:

- There are numerous conference participants (e.g., witnesses) that create an unacceptable risk of either unauthorized disclosure or breach of confidentiality;
- An alternative conference procedure (e.g., Post-Appeals Mediation or the Rapid Appeals Process) involving separate caucuses will be used; or
- Another Internal Revenue Manual section specific to the work-stream calls for an in-person conference

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### When Granting an In-person Conference, Appeals will Consider Whether:

- Appeals will use case assistance procedures to facilitate in-person conferences in some cases
- Case assistance means the Appeals Officer assigned to the case participates via telephone while an assisting Appeals Officer meets in person with the taxpayer or representative
- Case assistance will be provided if the assigned Appeals Officer's post of duty (POD) cannot accommodate an in-person conference, the POD is not reasonably convenient for the taxpayer, or the Appeals Officer does not circuit ride

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### Offer of Compromise

- IRS has propose regulations to increase the OIC User Fee to \$300
- It currently sets at \$186

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### . EITC Educational Compliance Letters 5025, 5025C, 5025Q, 5138

- IRS is sending due diligence letters to paid tax preparers who may be noncompliant in meeting their EITC due diligence requirements
- These letters are sent to raise awareness of questionable returns and assist paid preparers in meeting their due diligence requirements
- However, IRS will continue to monitor the EITC returns prepared in the upcoming filing season to see if the quality of the preparers' returns improves

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## Letter 5025 (Rev. 9-2016)



Department of the Treasury  
Internal Revenue Service  
Wage & Investment - NDC/EITC  
1201 North Mitsubishi Motorway  
Bloomington, IL 61705

Date: 09/23/2016  
Contact us by e-mail at:  
w.eitcpreparerletterresponse@irs.gov  
Preparer ID number:

### You may not have met your EITC due diligence requirements on returns with questionable qualifying children and self-employment income

Dear:

Our review of the tax year 2015 returns you prepared claiming the earned income tax credit (EITC) indicates you may not have met your EITC due diligence requirements. Disregarding EITC tax law could result in penalties and other consequences for you, as the paid preparer, and your clients. The primary issues we identified on the 2015 tax returns you prepared are:

- Questionable income and expenses on Schedule C, Profit or Loss from Business, which may affect the amount of earned income.
- Qualifying children for the EITC who don't appear to meet the relationship, residency, age, and joint return requirements.

Note: A permanently and totally disabled child is considered to meet the age requirement. A child is considered permanently and totally disabled for claiming the EITC if the child can't engage in any substantial gainful activity because of a physical or mental condition and a doctor determined the condition has lasted, or can be expected to last, continuously for at least one year, or can be expected to lead to death.

As a paid preparer, you must take extra steps to ensure your EITC returns are complete and correct.

## Letter 5025 (Rev. 9-2016)

### EITC due diligence requirements for paid preparers:

- Know the tax laws.
- Inform clients of EITC eligibility requirements to determine if each qualifies for the EITC.
- Interview clients every year, as their circumstances may change. You must use current information when determining eligibility for, and the amount of, the EITC.
- Not rely solely on tax return preparation software. It is only a guidance tool, not a substitute for knowledge of the tax laws.
- Meet all four due diligence requirements when preparing an EITC claim:
  1. Complete Form 8867, *Paid Preparer's Earned Income Credit Checklist*, and submit it with every return you prepare.
  2. Complete an EITC worksheet, or its equivalent, showing how you computed the EITC.

## Letter 5025 (Rev. 9-2016)

3. Question the client if any information appears to be incorrect, inconsistent, or incomplete. Document your questions and the client's responses. Failure to adequately question the client and document the responses is the most common reason we assess penalties.
4. Keep all required records including copies of any documents you relied upon to determine eligibility for, or the amount of, the EITC.

### Paid preparers who prepare inaccurate EITC returns:

- May face a \$510 penalty per return if they can't prove they met their EITC due diligence requirements.
- May receive a due diligence audit, have the e-filing privileges for you and your firm suspended or terminated, or may be referred to the IRS's Criminal Investigation Division for further investigation or to the Department of Justice for possible prosecution.

### Your clients:

- May be audited after we issue their refunds. If we determine your clients don't qualify for the EITC, they must repay the overpayments plus interest.
- May be unable to claim the EITC for 3 years if the claim was due to reckless or intentional disregard of the EITC rules, or 10 years if the claim was due to fraud.

### For additional information:

- Review Publication 4681, *Refundable Credits Due Diligence Brochure*, at [www.irs.gov/form990](http://www.irs.gov/form990).
- Visit our website at [www.irs.gov](http://www.irs.gov) and click on "Tax Preparer Toolkit."
- Visit EITC Central at [www.irs.gov](http://www.irs.gov) and enter the keywords "Letter 5025(CBP)" to read this letter in Spanish. (Visite 5025(CBP) en español en [www.irs.gov](http://www.irs.gov) para leer esta carta en español.)

We'll continue to monitor future returns you prepare claiming the EITC to ensure you're meeting your EITC due diligence requirements. This letter is for your information only. You don't need to respond.

If you have questions, you can contact us at the email address on the first page of this letter. For security purposes, if you send an e-mail, don't include any personally identifying information (PII) for you or your clients. PII includes any information that could be used to distinguish or trace the identity of either you or your client.

Please note that we can't provide you with information about the specific returns that are questionable.

Sincerely,

Steven C. Klingel  
Director, Refundable Credits  
Policy and Program Management

## Letter 5025 C (Rev. 9-2016)



Date: 09/23/2016  
Contact email address: [wt.eitcpreparerletterresponse@irs.gov](mailto:wt.eitcpreparerletterresponse@irs.gov)  
Preparer ID number:

You may not have met your EITC due diligence requirements on returns with self-employment income

Dear

Our review of the tax year 2015 returns you prepared claiming the earned income tax credit (EITC) indicates you may not have met your EITC due diligence requirements. Disregarding EITC tax law could result in penalties and other consequences for you, as the paid preparer, and your clients. The primary issues we identified on the 2015 tax returns you prepared are questionable income and expenses on Schedule C, *Profit or Loss from Business*, which may affect the amount of earned income.

As a paid preparer, you must take extra steps to ensure your EITC returns are complete and correct.

### EITC due diligence requirements for paid preparers:

- Know the tax laws.
- Inform clients of EITC requirements to determine if each qualifies for the EITC.
- Interview clients every year, as their circumstances may change. You must use current information when determining eligibility for, and the amount of, the EITC.
- Not rely solely on tax return preparation software. It is only a guidance tool, not a substitute for knowledge of the tax law.

## Letter 5025 C (Rev. 9-2016)

### • Meet your four due diligence requirements when preparing an EITC claim:

1. Complete Form 8867, *Paid Preparer's Due Diligence Checklist*, and submit it with every EITC return you prepare.
2. Complete an EITC worksheet, or its equivalent, showing how you computed the EITC.
3. Question the client if any information appears to be incorrect, inconsistent, or incomplete. Document your questions and the client's responses. Failure to adequately question the client and document the responses is the most common reason we assess penalties.
4. Keep all required records, including copies of any documents you relied upon to determine eligibility for, or the amount of, the EITC.

## Letter 5025 C (Rev. 9-2016)

### **Paid preparers who prepare inaccurate EITC returns:**

- May face \$510 penalty per return if they can't prove they met their EITC due diligence requirements.
- May receive a due diligence audit, have the e-filing privileges for you and your firm suspended or terminated, or may be referred to the IRS's Criminal Investigation Division for further investigation or to the Department of Justice for possible prosecution.

### **Your clients:**

- May be audited after we issue their refunds. If we determine your clients don't qualify for the EITC, they must repay the overpayments, plus interest.
- May be unable to claim the EITC for 2 years if the claim was due to reckless or intentional disregard of the EITC rules, or 10 years if the claim was due to fraud.

### **For additional information:**

- Review Publication 4887, *Refundable Credits Due Diligence Brochure*, at [www.irs.gov/formspubs](http://www.irs.gov/formspubs).
- Visit our website at [www.eitc.irs.gov](http://www.eitc.irs.gov) and click on "Tax Preparer Toolkit."
- Visit EITC Central at [www.eitc.irs.gov](http://www.eitc.irs.gov) and enter the keywords "Letter 5025-C(BD)" to read this letter in Spanish. (Visit [www.eitc.irs.gov](http://www.eitc.irs.gov) e ingrese las palabras clave "Letter 5025-C(CSP)" para leer esta carta en español.)

We'll continue to monitor future EITC returns you prepare to ensure you are meeting your EITC due diligence requirements. This letter is for your information only. You don't need to respond.

If you have questions, you can contact us at the e-mail address on the first page of this letter. For security purposes, if you send an e-mail, don't include any personally identifying information (PII) for you or your clients. PII includes any information that could be used to distinguish or trace the identity of either you or your client.

Please note that we can't provide you with information about the specific returns that are questionable.

Sincerely,

  
Steven C. Klingel  
Director, Refundable Credits  
Policy & Program Management



## Letter 5025 Q (Rev. 9-2016)



Date: \_\_\_\_\_  
 Contact us by e-mail at: [tax.eitcpreparerletterresponse@irs.gov](mailto:tax.eitcpreparerletterresponse@irs.gov)  
 Prepare ID number: \_\_\_\_\_

### You may not have met your EITC due diligence requirements on returns with questionable qualifying children

Dear \_\_\_\_\_,

Our review of the tax year 2015 return you prepared claiming the earned income tax credit (EITC) indicates you may not have met your EITC due diligence requirements. Disregarding EITC tax law could result in penalties and other consequences for you, as the paid preparer, and your client. The primary issue we identified on the 2015 tax return you prepared is:

- Qualifying children for the EITC who don't appear to meet the relationship, residency, age, and joint return requirements.

**Note:** A permanently and totally disabled child is considered to meet the age requirement. A child is considered permanently and totally disabled for claiming the EITC if the child can't engage in any substantial gainful activity because of a physical or mental condition and a doctor determined the condition has lasted, or can be expected to last, continuously for at least one year, or can be expected to last to death.

As a paid preparer, you must take extra steps to ensure your EITC returns are complete and correct.

## Letter 5025 Q (Rev. 9-2016)

### EITC due diligence requirements for paid preparers:

- Know the tax laws.
- Inform clients of EITC requirements to determine if each qualifies for the EITC.
- Interview clients every year, as their circumstances may change. You must use current information when determining eligibility for, and the amount of, the EITC.
- Not rely solely on tax return preparation software. It is only a guidance tool, not a substitute for knowledge of the tax laws.
- Meet all four due diligence requirements when preparing an EITC claim:
  1. Complete Form 8867, *Paid Preparer's Due Diligence Checklist*, and submit it with every EITC return you prepare.
  2. Complete an EITC worksheet, or its equivalent, showing how you computed the EITC.

Letter 5025-Q (Rev. 9-2016)  
 Catalog Number 59928D

## Letter 5025 Q (Rev. 9-2016)

3. Question the client if any information appears to be incorrect, inconsistent, or incomplete. Document your questions and the client's responses. Failure to adequately question the client and document the responses is the most common reason we assess penalties.
4. Keep all required records including copies of any documents you relied upon to determine eligibility for, or the amount of, EITC.

## Letter 5025 Q (Rev. 9-2016)

### Paid preparers who prepare inaccurate EITC returns:

- May face a \$500 penalty per return if they can't prove they met their EITC due diligence requirements.
- May receive a due diligence audit, have the e-filing privileges for you and your firm suspended or terminated, or may be referred to the IRS's Criminal Investigation Division for further investigation or to the Department of Justice for possible prosecution.

### Your clients:

- May be audited after we issue their refund. If we determine your clients don't qualify for the EITC, they must repay the overpayments plus interest.
- May be unable to claim the EITC for 2 years if the claim was due to reckless or intentional disregard of the EITC rules, or 10 years if the claim was due to fraud.

### For additional information:

- Review Publication 4887, *Refundable Credits Due Diligence Brochure*, at [www.irs.gov/form990](http://www.irs.gov/form990).
- Visit our website at [www.irs.gov](http://www.irs.gov) and click on "Tax Preparer Toolkit."
- Visit EITC Central at [www.irs.gov](http://www.irs.gov) and enter the keywords 5025-Q2016 to read this letter in Spanish. (Visit EITC Central at [www.irs.gov](http://www.irs.gov) a sign-in for public users 5025-Q2016 you have seen this letter in Spanish.)

We'll continue to monitor future returns you prepare claiming the EITC to ensure you're meeting your EITC due diligence requirements. This letter is for your information only. You don't need to respond.

If you have questions, you can contact us at the email address on the first page of this letter. For security purposes, if you send an e-mail, don't include any personally identifying information (PII) for you or your clients. PII includes any information that could be used to distinguish or trace the identity of either you or your client.

Please note that we can't provide you with the specific returns that are questionable.

Sincerely,

  
Steven C. Klingel  
Director, Refundable Credits  
Policy & Program Management

## Letter 5138 Return preparer EITC Audit notification



Department of the Treasury  
Internal Revenue Service  
Wage & Investment - NDC/EITC  
201 N. Mitsubishi Motorway  
Bloomington, IL 61705

Date: 09/23/2016  
Contact email address: [wt.eitcpreparerletterresponse@irs.gov](mailto:wt.eitcpreparerletterresponse@irs.gov)  
Preparer identification number:

Dear

We're auditing some of your clients' tax year 2015 returns that claimed the Earned Income Tax Credit (EITC). We want to remind you that failure to comply with the due diligence requirements when preparing clients' returns with EITC claims can adversely affect you and your clients.

### For additional information

- Review Publication 4887, *Refundable Credits Due Diligence Brochure*, at [www.irs.gov/form990](http://www.irs.gov/form990).
- Visit our website at [www.eitc.irs.gov](http://www.eitc.irs.gov) and click on "Tax Preparer Toolkit."
- Visit EITC Central at [www.eitc.irs.gov](http://www.eitc.irs.gov) and enter the keywords 5138SP to read this letter in Spanish.


## Letter 5138 Return preparer EITC Audit notification

We'll continue to monitor future EITC returns you prepare to make sure you're meeting your EITC due diligence requirements. This letter is for your information only. You don't need to respond.

If you have questions, you can contact us at the e-mail address above. For security purposes, if you send an e-mail, don't include any personally identifying information (PII) for you or your clients. PII includes any information that could be used to distinguish or trace the identity of either you or your clients.

Please note that we can't provide you with the specific returns that we are auditing.

Sincerely,

  
Steven C. Klingel  
Director, Refundable Credits  
Policy & Program Management

### Notice 2016-58

- Special Per diem rates announced – High-Low Substantiation Method – Transportation Industry
  - \$68 for any high locality of travel and \$57 for to any other locality within CONUS
  - High localities are defined in the Notice
  - Incidental expenses remain at \$5.00 per day and not subject to either the 50% or 80% rules

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### Long Range IRS Plans Individual E-Filed Returns in 2015 – 86%

- The Internal Revenue Service stated it will eliminate more than 7,000 jobs connected to the processing of paper return by 2024
- The Campuses targeted include:
  - Covington, Ky
  - Fresno, CA
  - Austin, Tx
  - That leave Kansas City as the only paper processing unit for Individual Returns and
  - Odgen, UT for Business Returns

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### Final Basis Consistency Regulations

- Temporary Regulation TD 9757 is currently providing guidance
- Final regulations targeted for end of January 2017

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### Notice 2016-43

- Monthly National Average Premium for Qualified Health Plans - Bronze Level for 2016
- \$223 per individual
- \$1,115 for family of five or more members

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### Digital Authentication Tool to Expand to Landlines (Tax Notes)

- Voice Text verification codes
- The landline number users wish to register must be U.S.
- based and associated with their name, and the IRS will have to independently verify the
- numbers, the agency said. The landlines will then receive activation and security codes via
- voice text. Also, if users wish to register a phone not associated with their name, such as a
- business landline, they will have to request a mailed activation code, the IRS said.

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### E-Services

- Proposal to recertify every two years
- Proposed shutdown delayed
  - To ensure a smooth transition, the IRS has decided to delay the October 24 date for requiring e-services users to re-register and validate their identities through Secure Access authentication
  - A new implementation date has not been set

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### New Data Elements Tested for Identity Theft

- The IRS tested 23 new Federal tax return-related data elements in accordance with the Internal Revenue Manual procedures
- All 23 data elements were implemented into the IRS's Return Review Program system
- Only three were used systemically to filter returns and help identify potential identity theft tax refund fraud during the 2016 Filing Season
- As of March 25, 2016, the IRS identified approximately \$4.1 billion in suspected identity theft tax refund fraud, of which \$72 million (21,000 tax returns) is attributable to the three new data elements
- Additionally, the IRS attributed the prevention of 24,000 taxpayer returns from being incorrectly selected as potential identity theft tax refund fraud returns to one of the three data elements

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### New Data Elements Tested for Identity Theft

- For the remaining 20 new data elements Applications Development division intends to determine their potential use in future filing seasons
- The IRS indicated that the data elements should remain confidential and be kept a secret from the public

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### Do They Ever Catch the Scammers?

- IRS Scam call center located in Mumbai, India was raided October 6
- 70 people were arrested and 600 others are under investigation
- The center generated more than \$90,000 to \$150,000 per day for more than one year = \$33-55 million for a year

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H. R. 5946  
United States Appreciation for Olympians and  
Paralympians Act

- Signed in to law on October 7, 2016
- Gross income “exclusion” for medals and prizes awarded to Olympians and Paralympians
- Conditions for the non taxable income
- Applies to those who do not sign endorsement deals or professional contracts

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New Challenge to IRS AFSP

- Unenrolled preparer in Texas and some clients filed a lawsuit claiming IRS lacks the authority to implement the AFSP
- The suit alleges that the Services improperly audits and harasses taxpayers whose returns are prepared by unenrolled preparers
- Kiplinger Letter September 9, 2016

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“Consumer Rebate Program”

- At most misleading
- Connected to the deduction for state sales tax

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## Demutualization Letters

Internal Revenue Service  
Small Business and Self-Employed  
230 South Dearborn Street  
Mail Stop 4031 CHI  
Chicago, IL 60604

Department of the Treasury

Date: **AUG 11 2016**

Taxpayer Identification Number:

Kind of Tax:

Income

Tax Period(s) Ended:

2007

Amount of Claim:

\$1 or more

Date Claim Received:

12/26/2010

Person to Contact:

Stacie Chester

Contact Telephone Number:

312-292-0450

Employee Identification Number:

1000243600

Dear:

We are sorry, but we cannot allow your claim for an adjustment to your tax, for the reasons stated below. This letter is your legal notice that we have fully disallowed your claim.

## Demutualization Letters

Dear:

We are sorry, but we cannot allow your claim for an adjustment to your tax, for the reasons stated below. This letter is your legal notice that we have fully disallowed your claim.

If you wish to bring suit or proceedings for the recovery of any tax, penalties, or other moneys for which this disallowance notice is issued, you may do so by filing suit with the United States District Court having jurisdiction, or the United States Claims Court. The law permits you to do this within 2 years from the mailing date of this letter. However, if you signed a *Waiver of Statutory Notification of Claim Disallowance*, Form 2297, the period for bringing suit began to run on the date you filed the waiver.

We have enclosed Publication 5, *Your Appeal Rights and How to Prepare a Protest if You Don't Agree*, and Publication 594, *The IRS Collection Process*, if additional tax is due.

(over)

Letter 906 (Rev. 6-2009)  
Catalog Number 149780

## Demutualization Letters

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter. Thank you for your cooperation.

Sincerely yours,

*Stacie Chester*

For Brian J. Atkinson

Technical Services Territory Manager Midwest Area

Enclosures:

Publication 5

☐ Publication 594

## Demutualization Letters

### Reasons for disallowance:

This letter concerns your amended tax return requesting a refund for the tax year(s) ended December 31, 2007, that you filed as a protective claim citing the case Eugene A. Fisher, Trustee, Seymour P. Nagan Irrevocable Trust v. United States, 82 Fed. Cl. 780 (2008), aff'd in unpub. opinion, 333 Fed. Appx. 572 (Fed. Cir. 2009).

The IRS disagreed with the Fisher opinion and continued to hold your protective claim(s) in suspense pending the outcome of two cases in the Ninth Circuit Court of Appeals, which involved the same issues tried in the Fisher case. The Appellate Court recently issued opinions in the government's favor in Isomance v. United States, 809 F.3d 479 (9<sup>th</sup> Cir. 2015), and in Reichen v. United States, aff'd in an unpublished opinion, 638 Fed. Appx. 509 (9<sup>th</sup> Cir. 2016). In both cases, the Ninth Circuit held that because the taxpayers failed to show that they paid any consideration for their stake in the membership rights, they didn't have any basis in the shares of stock received resulting from the demutualization of the insurance company.

If you wish to file an Appeal, please refer to Publication 5 and submit your written protest within 60 days from the date of this Letter.

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## Proposed Legislation




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## H.R. 6146

- Middleclass Dependent Care Fairness Act of 2016
- Credit of 35% of expenses
- Removes percentage phase-down

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### HR 954

- Co-Op Consumer Protection Act (HR 954)
  - Exempts Americans from the ACA individual mandate penalty if health insurance is terminated in certain circumstances
  - This bill has passed the House and we will monitor its progress in the Senate

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### H.R. 6032

- Data Breach Insurance Act
  - Tax credits for the purchase of data breach insurance

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### Small Business Employee Retirement Savings Act (Senate)

- Increase the size of the start-up credit from \$500 to \$5,000
- Create a credit for new plans that offer auto enrollment
- Eliminate the 10% auto enrollment limit

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**S. 3440**

- Electronic Signature's Standard Act of 2016

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**S. 3451**

- Young Child Tax Credit Act
- Provides a refundable and advanceable tax credit for individuals with young children

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**H.R. 6215**

- The Medicaid Gap Relief Act of 2016
- Exempts certain individuals from the health insurance mandate for certain low-income individuals residing in states that have not elected to expand Medicaidis

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## CALT Website

<http://www.calt.iastate.edu/>




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## Tour of the CALT Website




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## Fall Tax Schools

- Though they are named the Farm and Urban Tax Schools the schools cover more than farm issues
- Common return issues for all kinds of returns are covered
- All kinds of business entities
- Problematic issues
- Sometimes we even get into to issues that you many encounter only once or twice a year or tax season
- The Tax Schools are a blend of diverse topics of interest to all tax professionals
- This year: New instructors with diverse backgrounds
- Your adventure awaits at Iowa State's Center for Agricultural Law and Taxation

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## Farm and Urban Tax Schools 2016

- November 2, 2016 to December 13, 2016
- 8 Locations in Iowa and Online Webinar
- Save the Date for the 2016 Annual Farm and Urban Income Tax Schools
- The program is intended for tax professionals and is designed to provide up-to-date training on current tax law and regulations
  - November 2-3: Maquoketa
  - November 7-8: Red Oak
  - November 9-10: Sheldon
  - November 14-15: Mason City
  - November 17-18: Ottumwa
  - November 21-22: Waterloo
  - December 5-6: Denison
  - December 12-13: Ames and Live Webinar

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## Winter Webinars

- Tax law Update: New Developments
- Monthly Ethics Classes

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## The Scoop

- Throughout the filing season two Scoops will be held on Scoop Dates
  - 8:00 – 8:30 am Central time
  - 12:00 – 12:30 Central time
- This assists with accommodating our west coast practitioners
- The same information will be shared at both sessions
- You have the option of registering for whatever session suits your schedule
- <https://www.calt.iastate.edu/calendar-node-field-seminar-date/month>

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## Future Scoop Dates

- November 16, 2016
- December 14, 2016
- <http://www.calt.iastate.edu/calendar-node-field-seminar-date/month>

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## The CALT Staff

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