**IRS Regulation/Tax Code Changes and News**

1. Tax Filing Season begins ------ January 19th
2. Filing Deadline is April 18th , for Maine and Massachusetts the deadline is April 19th due to Patriots Day
3. [IRS Provides Tax Relief to Mississippi Storm Victims; Tax Deadline Extended to May 16](https://www.irs.gov/uac/Newsroom/IRS-Provides-Tax-Relief-to-Mississippi-Storm-Victims-Tax-Deadline-Extended-to-May-16)   
   IR-2016-02, Jan. 7, 2016 –– Mississippi storm victims will have until May 16, 2016, to file their returns and pay any taxes due.
4. Beginning on Jan. 1, 2016, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:
   1. 54 cents per mile for business miles driven, down from 57.5 cents for 2015
   2. 19 cents per mile driven for medical or moving purposes, down from 23 cents for 2015
   3. 14 cents per mile driven in service of charitable organizations
5. The Internal Revenue Service has launched a new initiative designed to more quickly identify employers who are falling behind on their payroll or employment taxes and then help them get caught up on their payment and reporting responsibilities. The effort is called the **Early Interaction Initiative**. The initiative is designed to help employers stay in compliance and avoid needless interest and penalty charges. The initiative will seek to identify employers who appear to be falling behind on their tax payments even before an employment tax return is filed. The IRS will offer helpful information and guidance through letters, automated phone messages, other communications and in some instances, a visit from an IRS revenue officer.
6. Passport Revocation/Denial for delinquent tax payers – we do not have all the details yet, but we do have an attorney researching this change. It is likely to result in an additional service offering. This may also become “a learn we go” process. I spoke with an ACS Rep this morning who had no clue what I was talking about. We have emailed out some limited guidance.
7. IRS now legally required to contract with collection agencies. Anyone around in 2006 will remember the IRS use of two collection agencies. They stomped on taxpayer rights, and it ended up being a bit of a disaster. All of the IRS heads pleaded to avoid this as law, but Congress did attach it as a rider to the recent budget deal that was signed into law. At this time, we do not know the affect it will have.

TDN Housekeeping Items

1. Please close out of all files when you submit cases for Closure to the your.case inbox.
2. If you have duplicate task for a client, please send your NA an email with the duplicate names and we will remove them for you.
3. If you are submitting a closed case and you want to keep the task so that you can follow on something for the client, please put in the closing email. Also, once you have finished your follow up, be sure to let us know so that we can remove the task.
4. When submitting a Recontracting Request – It is important to be very specific about Tax Preparation – specifically – Federal Tax Prep, State Tax Prep or both FED and ST.
5. Be aware – You can submit a case for closure at any percentage of fee paid to TDN. Please do not sit on closed cases – if the contracted services have been completed, please submit it for closure.
6. 2016 – If I have not spoken to you about your capacity to take cases for 2016, expect the call.
7. Closing Letters to clients are REQUIRED. OPR requires that you provide in writing to the client a summary of the agreement. You can email and/or mail them to the client. There are Closing letter templates located in your Affiliate Partner Packet.
8. Review of Unreported Income – if you are closing a case, make certain that you are checking for any open AUR issues. These issues will not and should not prevent you from closing the case, but it is VERY important to make certain that the client knows about the potential of receiving a CP2000 notice.

DICE Q & A

Time to ask questions… Any question… About anything….

**Procedural Changes**

For Elite and Preferred Partners, must have AT showing “Pending Installment Agreement” or “Manager Approval”

**Tax Cheat of the Week**

**Florida Man Sentenced for Stolen ID Theft Scheme, Obstruction of Justice**

On Aug. 11, 2015, in Richmond, Virginia, Eddie Blanchard, of Miami, Florida, was sentenced to 204 months in prison, three years of supervised release and ordered to pay $568,625 in restitution for his role in a stolen identity tax refund fraud scheme. Blanchard participated in the Miami-based scheme with three confederates, Ramoth Jean, Junior Jean Merilia, and Jimmy Lord Calixte. The men travelled repeatedly to Richmond in 2012 and used stolen personal identifying information (PII) to file hundreds of fraudulent tax returns, utilizing online tax preparation programs. The men claimed significant refunds on the fraudulent returns and requested the refunds be placed on pre-paid debit cards, which were later mailed to Richmond addresses selected by the conspirators. The scheme began to unravel when a Henrico County, Virginia, police officer encountered Jean removing a box containing stolen PII from a storage unit rented by the co-conspirators. Following Jean’s subsequent arrest on June 20, 2013, Blanchard convinced him to mislead federal investigators about the identity of his actual co-conspirators, going so far as to facilitate the creation of a fictional accomplice. Jean ultimately refused to testify before a federal grand jury about this matter. Jean was sentenced on Jan. 9, 2014 to 114 months in prison and subsequently sentenced to an additional eight months on a separate contempt charge for his refusal to testify before the grand jury. Merilia was sentenced on June 19, 2015 to 133 months in prison for his role in the fraud scheme and the subsequent obstruction of justice. Calixte is currently a fugitive.