More ACA Micellanea...
We'll cover several ACA-related items as briefly as possible this week (after all, who has time for lots of reading during the last week of February?). We were able to include breaking news in last week's edition on the 800k incorrect Forms 1095-A (an oopsie if E@lert has ever seen one) and on a decision to extend the open season.

- Speaking of the 800k incorrect Forms 1095-A (which were not IRS' fault btw), IRS announced on Tuesday afternoon that it would not require those who had already filed to remit any underpayment. So, much like the post-Windsor world in which only those who were due refunds would consider filing an amended return, the 50k or so taxpayers who filed based on erroneous Form 1095-A data will only file a Form 1040-X if the potential refund offsets other costs. E@lert got a hold of a copy of the Treasury e-mail, which you’re free to review. And here's some context from Forbes blogger Robert Wood.

- More on the extended health care exchange enrollment period: the Administration announced that for a limited time (from March 15 through April 30), those who learn when filing tax returns that they must pay the individual shared responsibility penalty may enroll in current year plan. This nifty National
Journal graphic demonstrates why the penalty is such a big deal (and yes, we know that IRS cannot take enforcement action on the shared responsibility payment):

Notice 2015-16 provides guidance concerning the 40 percent excise tax on high-cost health plans scheduled to take effect in 2018 (the provision is commonly referred to as the “Cadillac tax”). Bloomberg/BNA has nice, high level coverage and a Forbes blogger is, well, he certainly has a strong opinion (which may or may not line up with yours).

And speaking of health care and taxes, a recent H&R Block study suggests that as many as half of those who received subsidies owe money to IRS. Those who owed premium tax credit money are on the hook for an average of $530 while those who overestimated their income are due an additional $365 on average. If you have a minute, the report is pretty interesting...

IRS Audit Coverage Rate Continues to Slide
IRS audited 0.86 percent of all individual income tax returns last year, the lowest coverage rate since 2004. Bloomberg/BNA has coverage, as does the New York Times. And in related news, the Washington Post reports that IRS service is, well, abysmal (something obvious to most if not all NAEA members). IRS National Taxpayer Advocate Nina Olson testified that as of February 14, “only 43 percent of the people who called IRS...were able to reach a human being” (talk about a funny Valentine).

Nonetheless, Commissioner Koskinen asserts the filing season is going well (which, in terms of refund volume and processing isn't untrue). Filing volume is even with last year at this time, visits to IRS.gov are up dramatically, and the average refund size is up two percent, to $3,218. IRS has more details if you're interested.
LEGISLATIVE NEWS

Last Call: NAEA Fly-In Day Reminder
Attention all members! This year’s annual Fly-in will take place May 12th and 13th in Washington, DC. Each year, NAEA brings together enrolled agents from across the country to spend a day on Capitol Hill to meet face-to-face with their elected representatives and their staff members to discuss issues important to taxpayers and the EA profession - including a bill protecting the EA credential.

If you would like to apply to participate in this year's Fly-in, and you haven't already applied after we made the first save-the-date announcement on January 16th, please send us your application by March 2nd. NAEA will send a confirmation email to approved members after we have reviewed all Fly-in applications.

Please do not resubmit your application if you have already applied.

While many of you use your business address for NAEA purposes, we respectfully request that you include only your home address on your Fly-in application. NAEA needs this information for the purpose of scheduling your congressional meetings with your elected representatives.

If you have any questions, please email Justin Edwards, NAEA's Government Relations Manager.

PUBLIC AWARENESS

Terri Ryman, EA, is a great example of a member who is taking advantage of all NAEA has to offer, and it's paying off. Terri keeps her profile on the NAEA website current so that when potential clients come to the "Find an EA" directory (as you know, we are heavily promoting it in broadcast and print media this time of year) they can find her. Plus, she uses NAEA's weekly tax season press releases to promote herself as an area tax expert with her local newspaper. All of this takes effort on Terri's part, but the result is that she has 28 new clients this tax season! For taking advantage of the resources NAEA provides, we salute Terri!

This week's NAEA press release is "Still Waiting for Tax Documents?" Download it in Word, change the contact info to your own, make any other changes you'd like, and email it to your local media! You can also use it as the basis for a column for a local
publication. No need to credit NAEA. Make yourself the area tax resource this year, and raise awareness of EAs.

Great plug for NAEA and EAs in the CNN Money article, "8 Tax Audit Red Flags," NAEA PR Chair Steve DeFilippis, EA, is quoted.

NAEA members Ed Loughrey, EA, and Tibby Llewellyn, EA, dropped what they were doing and spoke to WJCL news when NAEA called. Thanks to them for helping to raise awareness of EAs. This segment gets right to the qualifications of an EA!

Most Americans failed this simple tax quiz! But never fear, the author directs them to naea.org to find an EA!

This Christian Science Monitor article gives readers a snapshot of America’s tax experts - and sends reader to the NAEA website to find them!

"Choosing the Right Tax Professional" is the latest article for Equifax from Eva Rosenberg, EA.

Jerry Gaddis, EA, has written "The Affordable Care Act and Your 2014 Tax Return, Part II" for The Keynoter.

International tax expert, Tony Malik, EA, was recently invited to speak before the Georgia Society of CPAs. Tony will speak on the taxation of foreign investors in U.S. real estate on May 21st before the North Atlanta Chapter of the GSCPA. For more information: http://www.pointsquaretax.com/tony-malik-jon-ripans-co-present-georgia-society-cpas-2/

Robbie Roberson, EA (Hattiesburg, MS), had an article published in Central Sunbelt Federal Credit Union's blog: "Know Who's Preparing Your Taxes." Robbie does a great job explaining the qualifications of EAs!

Bill Nemeth, EA, is in the news again, serving as the tax resource for the nationally-syndicated column "Real Estate Matters."

Have you had the opportunity to speak to the media about America’s tax experts lately? Then you’re a shining example of raising public awareness of the EA license and we want to share your work with other members! Let Gigi know about it at Gjarvis@naea.org.

**NAEA Feature Articles**

This year NAEA is releasing eight feature articles though our partnership with NewUSA, a media messaging company that supplies content to newspapers and websites across the country. Needless to say, all the feature articles explain the superior qualifications of enrolled agents and send readers to the NAEA “Find an EA” directory. The six articles that have been released thus far are listed below, along with the combined number of newspaper readers and unique monthly website visitors they have reached:

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<th>Article Title</th>
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<tr>
<td>IRS Warns Taxpayers of Latest Phone Fraud Scam</td>
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<td>Tax Savings Tips from Licensed Experts</td>
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ACA Marketplace Complicates Tax Returns 35,515,500
Debunking Common Tax-Filing Myths 33,243,480
What Does $350 Million in IRS Budget Cuts Mean for Taxpayers? 31,859,200
How Will Individual Shared Responsibility Affect Your tax Return? 36,425,080

STATE NEWS

Statehouse Roundup

In this week's state tax news update, we'll cover a new tax proposal from Ohio Gov. John Kasich (R) and recently-enacted state-IRC conformity legislation from Idaho, Iowa, Virginia and West Virginia.

- On February 25, West Virginia Gov. Earl Ray Tomblin (D) signed into law legislation that conforms the state's personal and corporate tax laws to the IRC. **H.B. 2114** and **H.B. 2115** conform to federal tax laws in effect between December 31, 2013 and January 1, 2015.

- In his February 24 State of the State address, Ohio Gov. John Kasich (R) proposed reducing the state income tax rate from 5.33 percent to 4.1 percent over the next two years.

- On February 23, Idaho Gov. Butch Otter (R) signed into law a bill that conforms the state's personal and corporate income tax laws to the IRC. The state's income tax laws conform to the IRC for dates that fall between January 1, 2014 and January 1, 2015. Looking back to last week's tax news, E@lert addressed how same-sex married couples may file returns as a result of this legislation.

- On February 17, Iowa Gov. Terry Branstad (R) signed into law a bill that conforms the state's personal and corporate income tax laws to the IRC. The law updates the conformity date from January 1, 2014 to January 1, 2015.

- On February 16, Virginia Gov. Terry McAuliffe (D) signed into law a bill that conforms the state's income tax laws to the IRC. The law conforms to the IRC for dates between January 2, 2013 and December 31, 2014. Additional information can be found in the tax bulletin the Virginia Department of Taxation released on February 19.

GOVERNMENT RELATIONS NEWS

Everything but the Kitchen Sink

Since last we spoke, we've found the top 16 books on Wall Street's spring break reading list (they could be on your post-April 15 list, too!); why the world is so bad at tracking dirty money; and, Parisian mystery drones (oohlala!). If that's not your cup of Mariage Frères (E@lert prefers Bolero FWIW) we also have a selection of tax-related items culled especially for America's tax experts.
• IRS has announced a change of mailing address for Form 3115 (Application for Change in Accounting Method), a form that has been front and center in recent conversations with respect to the new repair regs. The paper copy still goes to IRS’ Ogden, Utah campus, however.

• EAs will recall the massive Anthem Healthcare data breach that included personal information on nearly 80 million people (note, Anthem owns Blue Cross Blue Shield plans in 14 states). The aftermath of the breach is also attracting ID thieves, so here’s the official word on how to access and sign up for ID theft repair and credit monitoring services.

• IRS provides FATCA FAQs here.

• For your tech-savvy clients (or the really, really impatient ones): IRS has updated its IRS2Go smart phone app (not to be confused with Car2Go). Taxpayers may use this free app to check on refund status, among other things.

• E@lert is loving the FTC’s blog, which provides great "heads up" pieces on various and sundry consumer issues. This week's treasure focuses on lottery scams. No, you haven't really won if you first are required to send thousands of dollars in fees...

Quote
"Virtue would go far if vanity did not keep it company."
--François de La Rochefoucauld (1613-1680), French writer

ASSOCIATION NEWS

Heads up! EA Journal CE Goes Green in May 2015!
Everyone's favorite tax journal is taking steps towards reducing paper waste by making the Journal CE available online only, beginning with the NEXT - the May/June 2015 - issue. And effective May 1, 2015 NAEA will no longer be accepting paper, fax or email test submissions from past issues. This doesn't mean you'll stop receiving the Journal in the mail - it will continue to be printed and mailed to you - but we're taking this one small step by eliminating the paper, fax and email options for the Journal CE. Most members have already switched to the online test, because the cost is lower and scores are available immediately. If you don't feel comfortable with the online CE, please take a look at this: Online EA Journal CE Tutorial

Leadership Academy Coming to the Windy City
It's time to apply for the Schuldiner/Smollan Leadership Academy that will be held June 19-22 in Chicago! The academy is open to all members of NAEA who are or wish to serve in a leadership capacity and desire to learn more about governance and leadership. Don't delay - there is limited space available and it fills up quickly! For more information and to apply, please visit our website or contact Tina Boutcher at TBoutcher@naea.org or 202.822.6232, x 105

Useful Member Discounts
Make sure to use these two great discounts to your full advantage this tax season!

- First is the new UPS® Savings Program. Members can save up to 36 percent on a broad portfolio of services, including air, international and ground services. Plus, savings begin at 70 percent on UPS Freight® shipments over 150 lbs. To enroll and start saving today, visit savewithups.com/naea or call 1-800-MEMBERS (1.800.636.2377), M-F, 8 am - 6 pm.

- Second, make sure to sign up for the new OfficeMax Partner AdvantageSM Program! Members will enjoy substantial savings of 31 percent to 88 percent off the manufacturers’ list price on frequently purchased items, and get reduced pricing on more than 12,000 in-stock products and 3,700 environmentally preferable products and services. Members will also receive discounts on certain OfficeMax Print and Document services. Whether you order online or at an OfficeMax store, your exclusive NAEA member discounts apply. Start saving now with the NAEA OfficeMax Partner Advantage Program. Username: 344881reguser890 and Password: V3rtir0113r (Really, could they be any more difficult to remember? Better copy and paste!)

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