Tips to help you choose a tax preparer: Many people look for help from professionals when they file their federal income tax return. Here are 10 tips to keep in mind when choosing a tax return preparer. Note: You can use this article in your newsletters or publications.

Beginning on Jan. 1, 2015, the standard mileage rates for the use of a car, van, pickup or panel truck will be:
- 57.5 cents per mile for business miles driven, up from 56 cents in 2014
- 23 cents per mile driven for medical or moving purposes, down half a cent from 2014
- 14 cents per mile driven in service of charitable organizations

Many people give to charity each year during the holiday season. Remember, if you want to claim a tax deduction for your gifts, you must itemize your deductions. There are several tax rules that you should know about before you give. Here are Six IRS Tips for Year-End Gifts to Charity that you should keep in mind.

►AFFORDABLE CARE ACT

Three new ACA pages on IRS.gov!

- Use the Affordable Care Act and Taxes – At a Glance Chart to better understand the healthcare law and how it affects you.

- See What’s Trending for news on trending topics and answers to questions we are hearing.

- The IRS recently updated the Health Insurance Marketplace page on IRS.gov. The page now has two key sections. The first focuses on the Form 1095-A and what individuals and families can expect at tax time with respect to information about their 2014 Marketplace coverage. Notably it includes information about how to contact the federal and state marketplaces. The second section focuses on the current open enrollment period that runs through Feb. 15.

New ACA Publication posted 12/11/2014!

Publication 5187: Health Care Law: What’s New for Individuals & Families
See the latest Health Care Tax Tips here.
ACA News for Individuals

Notice 2014-76 provides a list of the § 5000A hardship exemptions that taxpayers may claim on a Federal income tax return without obtaining a hardship exemption certification from the Marketplace. The chart on the bottom of this page has been updated with this information.

ACA News for Businesses

Affordable Care Act Tax Provisions for Employers

Affordable Care Act Tax Provisions for Small Employers

Affordable Care Act Tax Provisions for Large Employers

► EMPLOYERS

Revenue Ruling 2014-32 updates previous guidance on the use of smartcards, debit or credit cards, or other electronic media to provide qualified transportation fringe benefits to employees. This revenue ruling also provides guidance on the use by employees of debit cards for paying mandatory shipping fees on transit passes. Finally, the revenue ruling provides that after December 31, 2015, employers may no longer provide qualified transit fringe benefits under a bona fide cash reimbursement arrangement in cases in which a terminal-restricted debit card is the only readily available transit pass in the employer’s geographic area.

► RETIREMENT PLANS

Individual Retirement Accounts are an important way to save for retirement. If you have an IRA or may open one soon, there are some key year-end rules that you should know. Read the Top Four Year-End IRA Reminders in the IRS Special Edition Tax Tip 2014-24, December 9, 2014.

IRS YouTube Videos:
Required Withdrawals from Your IRA: English | Spanish | ASL

The annual Cumulative List of Changes in Retirement Plan Qualification Requirements (Cumulative List) intends to identify, on a year-by-year basis, all changes in the qualification requirements resulting from changes in statutes, or from regulations or other guidance published in the Internal Revenue Bulletin, that are required to be taken into account in a written retirement plan document that is submitted for a determination letter or an opinion or advisory letter.
► ISSUE MANAGEMENT RESOLUTION SYSTEM

See the December 2014 IMRS Hot Issues here.

► TAX CENTER OF THE MONTH: Child Care Tax Center

- **Child Care Provider Audit Techniques Guide**
  This Audit Techniques Guide will provide information on tax related issues pertaining to the child care providers industry. It provides guidance on accounting for income and deductions. Intended audiences are taxpayers, tax professionals and IRS examiners.

- **Child Day Care Provider Tax Compliance Assistance Video**
  Learn how to correctly report common tax items associated with owning a child or day care business by watching this 1 hour video. Topics include; Income items, Recordkeeping tips, Business use of the home calculation, Expense Issues, Depreciation rules and reporting Food Program Reimbursements.

► TAX-EXEMPT ORGANIZATIONS

Register for IRS webinar: Help for charities.

**Thursday, Dec. 18** at 1 p.m. Central time, 2 p.m. Eastern time

You’ll learn:
- Section 501(c)(3) Exempt Purposes
- Key activities including
  - Private benefit or inurement activities
  - Lobbying or legislative activities
  - Filing requirements
  - Unrelated business income activities
- Failing to operate with an exempt purpose

Register for this event.
http://www.visualwebcaster.com/IRS/101106/reg.asp?id=101106

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

**my Social Security** is a free online account that allows people quick, secure access to their personal Social Security information. Individuals can use **my Social Security** to access their Social Security Statement to check their earnings and get estimates of future retirement, disability, and survivor benefits you and your family may receive. If you already receive Social Security benefits, you also
can get your benefit verification letter, change your address and phone number and start or change direct deposit information.

Too many people try to start a small business without first developing a clear roadmap for the trip ahead, making success that much harder. Don’t be one of them! December is the National Write a Business Plan Month. See six steps to writing a solid business plan. Looking for more help? Check out this step-by-step tool for writing a business plan.

▶ IN EVERY ISSUE

See the latest
- Tax Tips
- Health Care Tax Tips
- Fact Sheets
- Headliners
- News releases
- Announcements, Notices, Revenue Rulings, Revenue Procedures, Treasury Decisions, and Treasury Regulations are in the Internal Revenue Bulletin (IRB)
- Tax Statistics
- Find the latest IRS news via Social Media options.

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.