UPCOMING WEBINARS

Check [Webinars for Small Businesses](#).

IRS VIDEO PORTAL

Check out the [IRS Video Portal](#) for archived webinars for businesses.

NEWS

National Tax Security Awareness Week

- The IRS, state tax agencies and the nation's tax industry today announced that the 4th Annual National Tax Security Awareness Week will take place between December 2 and December 6.

- Security Summit partners will once again urge taxpayers, businesses and tax professionals to enhance their online security as the holiday shopping season kicks off and identity thieves step up their efforts to steal personal and financial data.
  - Day 1: Protect personal and financial information online
  - Day 2: Learn to recognize phishing emails and phone scams
  - Day 3: Create strong passwords to protect online accounts
  - Day 4: Recognize clues of identity theft
  - Day 5: Tax professionals should review their safeguards

Taxpayer First Act

- The Taxpayer First Act of 2019 (TFA) aims to expand and strengthen taxpayer rights and to reform the IRS into a more taxpayer-friendly agency. The TFA requires the IRS to develop a comprehensive customer service strategy, modernize its technology and enhance its cyber security. In this effort, the IRS requests feedback from all stakeholders: taxpayers, tax professionals, tax software companies, advisory groups, financial industry stakeholders and other partners inside and outside tax administration.

- TFA leaders have been meeting with a variety of organizations to receive feedback on these provisions. [Stakeholders who are interested in providing feedback on reorganization or other components of TFA](#) are encouraged to share written information with their regular IRS points of contact or send it to [TFAO@irs.gov](mailto:TFAO@irs.gov).

Members of the military can check out these resources to help answer tax questions

- When it comes to taxes, members of the military often have unique circumstances. IRS.gov has info on several topics that affect current and former military personnel, as well as their families. Here are resources where people can go to find more information.
IRS updates guidance for deductible business, charitable, medical and moving expenses

- The IRS issued guidance for taxpayers with certain deductible expenses to reflect changes resulting from the Tax Cuts and Jobs Act (TCJA).
- Revenue Procedure 2019-46, posted on IRS.gov, updates the rules for using the optional standard mileage rates in computing the deductible costs of operating an automobile for business, charitable, medical or moving expense purposes.

Redesigned Backup Withholding CP2100 and CP2100A Notices – More information to payers

- CP2100 and CP2100A Notices have a new look. The redesigned notices provide more information to payers who file certain information returns about:
  o Types of taxpayer identification numbers issued
  o Which “B” notice to use
  o How and when to send “B” notices
  o How to validate TINs
  o When to stop backup withholding
  o What to do after receiving a notice

▶ TAX TIPS to share with your clients

GET READY FOR TAXES

Tax planning is for everyone. Get ready today to file your federal income tax return next year.

- Steps to Take Now to Get a Jump on Next Year’s Taxes
- Get Ready for Taxes: Important things to know about tax credits
- Taxpayers can start to Get Ready now for filing their taxes next year
- Taxpayers can take steps now to Get Ready to file their taxes in 2020
- Get ready for taxes: Important things to know about refunds

▶ TAX REFORM

New FAQs on Qualified Business Income Deduction and Rental Real Estate

- The Section 199A Qualified Business Income Deduction FAQs now include information on rental real estate. Revenue Procedure 2019-38, issued in September, provides a safe harbor that allows certain interests in rental real estate to be treated as a trade or business for purposes of the QBI deduction. The new FAQs are numbered 48-59.
Good recordkeeping is just good business

- Recordkeeping is an important part of running a small business. In fact, keeping good records helps business owners make sure their business stays successful.

- Here are some things small business owners should remember about recordkeeping.

Four common tax errors that can be costly for small businesses

- A small business owner often wears many different hats. They might have to wear their boss hat one day, and the employee hat the next. When tax season comes around, it might be their tax hat.

- They may think of doing their taxes as just another item to quickly cross off their to-do list. However, this approach could leave taxpayers open to mistakes when filing and paying taxes.

- Accidentally failing to comply with tax laws, violating tax codes, or filling out forms incorrectly can leave taxpayers and their businesses open to possible penalties. The IRS encourages small businesses to explore using a reputable tax preparer — including certified public accountants, enrolled agents or other knowledgeable tax professionals — to help with their tax situation. Filing electronically can also help avoid common errors.

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  - Adding your own comments and bookmarks
  - Text automatically reflows to the screen size of your device
  - Accessibility using VoiceOver

IDENTITY THEFT / DATA THEFT / SCAM ALERTS

**J5 Countries Host Crypto ‘Challenge’ in Search of Tax Criminals**

- The Joint Chiefs of Global Tax Enforcement (J5) brought together investigators, cryptocurrency experts and data scientists in a coordinated push to track down individuals perpetrating tax crimes around the world this week.

- The event, known as ‘The Challenge,’ was first hosted in 2018 by the Fiscal Intelligence and Investigation Service (FIOD) in Amsterdam and replicated this year in Los Angeles to identify those individuals who are the most egregious tax offenders in the world. The Challenge in Amsterdam focused on enablers of tax evasion while this version of the Challenge focused on cryptocurrency.
► NEWS FROM OTHER AGENCIES

Business Associations

- Small business owners should consider joining a small business organization. Start by searching for “business associations near me” or “business organizations near me” to find out what’s available.

► e-NEWS SUBSCRIPTIONS and SOCIAL MEDIA

e-News Subscriptions

- The IRS offers several e-News subscriptions on a variety of tax topics. Click above for information about subscribing.

IRS Social Media

- The IRS uses social media tools to share the latest information on tax changes, scam alerts, initiatives, products and services. Connect with the IRS through social media tools.

► HOW TO SHARE IRS INFO ON SOCIAL MEDIA

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