



VITA/TCE Volunteer Tax Alert (VTA)

Thank you for volunteering and for your dedication to top QUALITY service!

VTA Number	VTA-2015-02
Date Issued	January 12, 2015
Topic	Publication 4491X
Tax Law Changes	The January 2015 revision of the Publication 4491X is now available. Changes to several volunteer training products, including provisions extended under the Tax Increase Prevention Act of 2014, as well as updated Affordable Care Act (ACA) charts are listed on the first 27 pages in this publication. They are followed by the changes that were previously released in the 10/2014 version of Publication 4491X on pages 28-49.
How to Obtain the Publication	The publication will be available to download from http://www.irs.gov/Forms-&-Pubs on Monday, January 12, 2015.
Volunteers' Role	These changes impact all of the VITA/TCE courses. VITA/TCE tax preparers must review this supplement before assisting taxpayers with tax law questions or preparing their returns. Quality reviewers must also review this document before performing quality reviews.
Other Information	This revision of Publication 4491X does not contain the new ACA scenarios. These will be released soon in a separate Volunteer Tax Alert. The Publication 4491W workbook answers included in this publication do not contain the extended provisions. The exercises are being recalculated and updated answers will be released separately.
Resources	<ul style="list-style-type: none">• Publication 4491X

For additional questions, please talk to your site coordinator, partner, or IRS SPEC relationship manager.