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Dec. 17, 2014

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As part of its last moves before the holidays, the lame duck Congress and Senate passed the [Tax Increase Prevention Act of 2014](#), which primarily focused on many tax deductions and credits that had technically expired at the end of last year.

With the legislation, those tax breaks are re-enacted for the 2014 tax year from January 1 through Dec 31.

Congress also passed the appropriately-named **Achieving a Better Life Experience Act of 2014 (ABLE)**, which authorizes states to create tax-favored accounts for

disabled individuals similar to the way that Section 529 plans are used for college

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