

A photograph of the Internal Revenue Service building facade. The words "INTERNAL REVENUE SERVICE" are mounted on the building in large, black, serif capital letters, arranged in three lines. In the foreground on the right, a traffic light is visible, showing a red light at the top and a blue light at the bottom. The building is made of light-colored stone or concrete with decorative architectural elements.

INTERNAL
REVENUE
SERVICE

A guide to dealing with today's IRS

By: Larry J. Wolfe, CPA

This article provides practical suggestions to help practitioners navigate the process of resolving issues with the IRS. During the past two years, dealing with IRS Collection, Examination, and Appeals has been especially challenging. The information presented here about “working the system” through knowledge of processes and procedures is subject to change, and a practitioner should monitor the IRS website to keep up to date on the latest resumptions or disruptions of services and other developments.

Due to the COVID-19 pandemic and reduced personnel, practitioners should expect continued delays from the Service in live phone support, answering mail from taxpayers, reviewing paper returns and (even) e-filed returns, and processing payments, among other issues resulting from current challenging circumstances.

Status of processing Forms 1040 for 2020

As of this writing, the IRS is opening correspondence within the normal time frames, but processing is taking longer than usual. Practitioners should be patient and follow up with all correspondence within 60 days. Paper and electronic individual Forms 1040, *U.S. Individual Income Tax Return*, received prior to April 2021 have been processed if the return had no errors and did not require further review. The IRS says that, as of Nov. 12, 2021, it had 5.9 million unprocessed individual returns. The IRS suggests that taxpayers who have not received refunds visit “Where’s My Refund?” at irs.gov/refunds to check the status.

Status of processing Form 941

As of Nov. 17, 2021, the Service had 2.4 million unprocessed Forms 941, *Employer’s Quarterly Federal Tax Return*.

If a Form 941 was filed electronically and an acknowledgment was received, no further action is needed other than responding to notices and requests for information. The IRS advises taxpayers not to file a second return. The inventory of Forms 941 is being processed at the Cincinnati and Ogden Service Centers.

Status of processing Form 1139 or Form 1045

Expect long delays. Mail the Form 1139, *Corporation Application for Tentative Refund*, or Form 1045, *Application for Tentative Refund*, by certified mail and include a cover letter. A practical way to confirm receipt is to include a check payable to the U.S. Treasury for \$1. Apply the check to the tax and period of the amended return and attach a cover letter with the return and check.

Sending checks to the IRS

Expect delays in processing checks up to 60 days or more. Fortunately, payments are applied on the date they are received and not when they are processed. The IRS has been forgiving dishonored check penalties if checks do not clear because of processing delays. This applies to payments received from March 1, 2020, through Dec. 31, 2020, according to information on the IRS website as of this writing.

For checks that were dishonored in 2021, one can, as a practical matter, request penalty abatement due to processing delays. Attempt to substantiate that the funds were available in the bank on the date that the check was mailed to the IRS. The preparer will need to show reasonable cause to receive penalty relief.

e-Services

Sign up for e-Services to be able to receive transcripts through a secure mailbox and be able to file a power of attorney through the IRS’s new platform, Tax Pro Account, available at tinyurl.com/3xe8y644. E-Services is available 24/7. The phone number to

Responding to the CP2000 timely by letter only (without a formal written protest or a Form 12203) will not preserve the right to appeal.

reach the e-help desk for tax professionals is 866-255-0654, and hours of operations are 7:30 a.m. to 7 p.m. ET.

Practitioner Priority Service

The Practitioner Priority Service (PPS) will assist practitioners with their clients’ tax issues, including misapplied payments, math errors that need correction, account adjustments, balances due, and missing returns. Under a recent change, PPS assistants can no longer take actions for collection activities, including short-term payment plans and installment agreements; these matters will require contacting the Small Business/Self-Employed (SB/SE) Division’s Automated Collection Service (ACS). To reach PPS during the normal operating hours of 7 a.m. to 7 p.m. ET, call 866-860-4259. (After hours, try calling the Automated Collection Service at 800-829-3903 or 800-829-8374.)

PPS will route calls based on callers’ selections:

Press 1: General tax law questions.

Press 2: Questions about individual accounts not in collection or examination status that involve issues concerning locating and applying payments, general procedural guidance and time frames, making adjustments, providing taxpayer transcripts, securing taxpayer income verification, forgotten/lost CAF numbers, and explaining IRS communications. Calls are limited to five clients and 30 transcripts per client (increased from 10 transcripts on Nov. 15, 2021).

Press 3: For questions on business accounts not in collection or examination status that involve issues concerning locating payments, making adjustments, general procedural guidance and time frames, providing taxpayer transcripts, securing income verification, employee identification number verification, forgotten/lost CAF numbers, and explaining IRS communications. Calls are limited to five clients and 30 transcripts per call (increased from 10 transcripts on Nov. 15, 2021).

Press 4: If a client’s account is in Automated Collection System status.

Press 5: For questions about an Automated Underreporter Notice that a client received. There is normally a phone number on the top right-hand corner of the Notice’s front page.

If the phone number is 800-829-8310, press 1.

If the phone number is 800-829-3009, press 2.

If the phone number is 877-571-4712, press 3.

Press 6: If a client’s account is under Correspondence Examination, there is normally a phone number at the top right-hand corner of the notice’s front page.

If the number is 866-897-0161, press 1 (SB/SE Examination).

If the number is 866-897-0177, press 2 (Wage and Investment Examination).

Need to release a federal tax lien

Requests for lien discharges, withdrawals, and subordinations are being assigned within 10 days, according to the IRS website as of this writing. Use the e-fax line for the Advisory Consolidated Receipt (ACR) site (844-201-8382) for the request. IRS Publication 4235, *Collection Advisory Offices Contact Information*, lists the Advisory Group phone and fax numbers and mailing addresses and provides more information on how to submit applications for lien certificates and related topics.

Reversing passport revocation

After a COVID-19-related pause in activity, the IRS in July resumed notifying the State Department of taxpayers certified as owing seriously delinquent tax debt, to enable the department to take actions such as denying the person’s passport application or revoking a current passport. Under these passport rules, seriously delinquent tax debt means owing the government more than \$54,000 (adjusted yearly for inflation) in back taxes, penalties, and interest, for which:

- A Notice of Federal Tax Lien has been filed and all administrative remedies under the law have lapsed or have been exhausted; or
- A levy has been issued.

The IRS will send the taxpayer a notice CP508C notifying the taxpayer that he or she has a seriously delinquent tax debt that has been certified to the State Department. The IRS will send the taxpayer a notice CP508R at the time it reverses a certification. The taxpayer’s representative will not receive a copy of the CP508C or CP508R even though the power of attorney is on file.

Internal Revenue Manual (IRM) Section 5.1.12.27, *Passport Revocation*, explains ways that a taxpayer may obtain a reversal of the revocation. A taxpayer may submit full payment of the liability or submit a processable offer in compromise (OIC). Pending installment agreements will also reverse the revocation, as will having the taxpayer’s account placed in currently not collectible status.

Responding to notices

Read all notices carefully. Because notices are changing, make sure to double-check due dates and if the notice is offering Collection Appeals Program (CAP) rights (i.e., the right to appeal the IRS’s filing of a levy or a federal tax lien).

EXECUTIVE SUMMARY

- In today’s environment, a tax practitioner must be patient and document all contact with the IRS.
- Although the IRS is opening correspondence within the normal time frames, processing is taking longer than usual.
- Practitioners can obtain assistance with their clients’ tax issues

from a variety of sources in the IRS including the Practitioner Priority Service, a local stakeholder liaison, the Taxpayer Advocate Service, and others.

- Make sure to carefully read every notice sent to a client. Because notices are changing, double-check due dates and appeal rights that are being offered. Even though the IRS has said that no further action is needed once a

notice is answered, a practitioner should generally follow up with the IRS after 60 days if a response is not received.

- For cases going to Appeals, practitioners should obtain a copy of the taxpayer’s administrative files, either through the case file access procedures or a FOIA request.

An example of a notice offering CAP rights is CP504. Within 30 days of the date of the notice, the taxpayer should call the IRS at the number listed in the CP504 and send a Form 9423, *Collection Appeal Request*, by certified mail to the address that issued the notice.

Mail the response to the correspondence to the address at the top left of the notice unless the notice specifies differently. Identify in the response any procedural steps that were not followed, previous correspondence, and a proposed resolution. Responses to notices should include the following information:

- Taxpayer's name and Social Security number (SSN) or employer identification number;
- Period and type of tax;
- The notice number and the date of the notice;
- Action that the client is requesting, such as an installment agreement, abatement of penalty, no lien being filed, or no levy due to financial hardship;
- Identification of procedural issues not followed.

CP522, CP523, and CP2000 Forms

IRM Section 21.3.1.5 discusses various types of notices and the required actions for taxpayers that receive these notices. The CP522, CP523, and CP2000 are discussed below.

CP522: This notice states that an installment agreement will default in 10 days unless the taxpayer calls the IRS within 10 days of the notice date at the number listed in the notice to provide updated financial information. Call the number on the notice. If the phone number is consistently busy, write a letter to the address on the notice, provide Form 433-F, *Collection Information Statement*, and/or a Form 433-A, *Collection Information Statement for Wage Earners and Self-Employed Individuals*, and file Form 9423, requesting CAP rights regarding the default on the

installment agreement. State on the Form 9423 that the taxpayer called the phone number on the notice and the call went unanswered. State that the IRS did not follow its own procedures, and request that the installment agreement not be defaulted. The best practice is to send the response by certified mail.

CP523: This notice is used to inform the taxpayer that the IRS intends to terminate an installment agreement and to seize (levy) wages. There is a toll-free number listed at the top-right corner of the page. The notice will state the reasons the installment agreement is going to default. A response is needed within 30 days of the date of the notice. File Form 9423, requesting CAP rights to protect the taxpayer's rights. Where there is not an agreement on procedural issues, request that the installment agreement not be defaulted. Mail the response by certified mail. Usually, a new liability, a late filing of a return, or a missed payment will cause the default, but misapplied payments will also cause the CP523 to be issued. Practitioners should work with the taxpayer to try to cure the default after the Form 9423 is filed.

CP2000: This notice is issued when the IRS receives income, deduction, or credit information that does not match the taxpayer's return. In the CP2000, the IRS proposes changes to the taxpayer's return based on these discrepancies. If the taxpayer does not agree with some or all of the changes proposed by the IRS on the CP2000, in order to preserve the taxpayer's right to appeal, the CP2000 response form should be mailed to the IRS at the address indicated in the notice (or faxed to the number indicated in the notice) within 30 days of the notice date, accompanied by a signed statement and a formal written protest describing what the taxpayer disagrees with in the CP2000, including the accuracy-related penalty. Filing the formal written protest will preserve the taxpayer's appeal rights and should prevent a 90-day letter

If collectibility is an issue, contact the examiner and/or group manager to request that the scope of the examination be limited.

(Letter 3219) from being issued (though this is not guaranteed). A formal written protest should include:

- The taxpayer's name, address, and a daytime telephone number;
- The taxpayer representative's name, CAF number, address, and phone number, and attach Form 2848, *Power of Attorney and Declaration of Representative*;
- List of all disputed issues, tax periods or years involved, proposed changes, and reasons for disagreement with each issue;
- Facts and law or authority supporting the taxpayer's position on each disputed issue; and
- A penalties of perjury statement (see IRS Publication 5, *Your Appeal Rights and How to Prepare a Protest, If You Disagree*, for the correct wording for the statement).

If the taxpayer's total amount of tax and penalties for each tax period involved is \$25,000 or less in the letter the taxpayer received, the taxpayer may make a small case request using Form 12203, *Request for Appeals Review*, instead of filing a formal written protest. If the total amount of tax due for any period involved is more than \$25,000, Form 12203 cannot be used.

Responding to the CP2000 timely by letter only (without a formal written protest or a Form 12203) will not preserve the right to appeal. If the taxpayer agrees with the proposed tax

The local stakeholder liaison is a good source for practitioners to obtain phone numbers of IRS personnel.

but an accuracy-related penalty is being proposed, a response is still necessary to prevent the assessment of the accuracy-related penalty. Both a formal written protest or a Form 12203 and a letter are needed to prevent the assessment of the accuracy-related penalty, and reasonable cause must be shown. CP2000 procedures are discussed in IRM Sections 4.19.2 and 4.19.3. Precomputation notice procedures are discussed in IRM Section 4.19.3.22.61. Extension requests are discussed in IRM Section 4.19.3.22.7.3. Accuracy-related penalty procedures are discussed in IRM Section 4.19.3.22.1.4. Outgoing calls to taxpayers by Automated Underreporter Program (AUR) employees assigned the case are discussed in IRM Section 4.19.3.22.2.5.1. The IRM states that the AUR employees assigned the case must call the taxpayer when an Appeals conference is being requested. Appeals procedures are discussed in IRM Section 4.19.3.22.1.8.

Further instructions specific to income issues can be found in IRM Section 4.19.3.22.3. Rescinding statutory notices is discussed in IRM Section 4.19.3.22.11.2 and addresses taxpayers who request an Appeals conference.

Status of responses to letters or notices (nonappealable)

Expect delays. The IRS suggests that once a notice is answered, no further action is needed. Even so, a practitioner should follow up on all responses to notices after 60 days if a response is not

received, in keeping with normal practices. For noncertified mail responses, or even certified mail responses, an effective way to confirm that the IRS received a response to a notice is to have the client write a check payable to the IRS for \$1 and apply the check to the tax year and type of tax on the notice. State in the response: "Enclosed find check [number] in the amount of \$1 to be applied toward the tax and year stated in the notice." The canceled check will be proof of the receipt of the response.

SB/SE Examination: Face-to-face meetings

Most SB/SE field examinations as of this writing are being done virtually. Face-to-face interactions must be agreed to by the IRS employee and the taxpayer, and the request must be submitted through the IRS group manager to the territorial manager for approval. Office examinations will continue to be virtual until further notice.

Other examinations issues

For collectibility, see IRM Sections 4.10.2.4.1 and 4.10.7.4.6. If collectibility is an issue, contact the examiner and/or group manager to request that the scope of the examination be limited.

For a survey of a return, see IRM Section 4.10.2.5.1, which discusses conditions allowing a return to be surveyed after assignment and after the taxpayer has been contacted by the examiner, but before records have been inspected. This could include circumstances where the taxpayer is deceased or has a terminal illness, has experienced a business closure, or has other circumstances that would justify the survey of a return. If the decision is made to survey the return after the taxpayer has been contacted, a Letter 1024, *Return Accepted as Filed*, is issued.

To reschedule an initial appointment, see IRM Section 4.10.2.9.4, which states that the examiner should attempt to accommodate the taxpayer when a request to reschedule the initial appointment

is reasonable. Subsequent requests and requests to reschedule over 45 days must be approved by the group manager.

SB/SE collection field work and face-to-face meetings

For the most part, revenue officers have not been conducting work in the field. As of this writing, face-to-face meetings are only authorized when (1) there are no alternatives to face-to-face case contact, and the failure to act poses a risk of permanent loss to the government, such as a statute expiration, pyramiding Form 941 liabilities, or assets being placed out of reach of the government, or (2) the taxpayer or representative has requested face-to-face contact and the revenue officer's manager agrees to the face-to-face contact.

Installment agreements: Service Center only

Most taxpayers who qualify for a short-term installment agreement currently have up to 180 days to resolve their tax liabilities instead of 120 days (see IRS New Release IR-2020-248). In general, individuals qualify for this extra time if they owe \$50,000 or less and have filed all required returns; businesses qualify if they owe \$25,000 or less and have filed all required returns. Certain taxpayers who are assessed less than \$250,000 may set up an installment agreement without providing a financial statement or substantiation if the monthly payment proposal can pay off the liability over the life of the collection statute.

Some individual taxpayers who are assessed less than \$250,000 for the 2019 tax year may qualify to set up an installment agreement without the filing of a Notice of Federal Tax Lien and without providing a financial statement. Qualified taxpayers with existing direct debit installment agreements may be able to use the Online Payment Agreement system to propose a lower monthly payment amount and change their payment

due date. Taxpayers who cannot pay can contact the IRS to request that the account go into currently not collectible status.

The local stakeholder liaison

In today's environment, a practitioner must be patient and document all contact with the IRS. The practitioner should obtain the name and ID number of all IRS personnel that are contacted and attempt to obtain the name and number of the next level of manager. The local stakeholder liaison is a good source for practitioners to obtain phone numbers of IRS personnel.

A stakeholder liaison establishes relationships with practitioners and industry organizations representing small business and self-employed taxpayers. The liaison provides information about policies, practices, and procedures the IRS uses to ensure compliance with the tax laws, and elevates issues that affect tax administration. To establish a relationship with a stakeholder liaison or report an issue, refer to the "Stakeholder Liaison Contacts" table below to find a

local contact. (Also see the table "Other Helpful Contact Numbers" on p. 32.)

The Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is another source of help for practitioners. Form 911, *Request for Taxpayer Advocate Service Assistance*, must be submitted to TAS. Case acceptance criteria take into consideration economic burden, systemic burden, the best interest of the taxpayer, and public policy.

Visit the TAS's website at taxpayeradvocate.irs.gov to obtain the fax number of the local taxpayer advocate office or read Publication 1546, *Taxpayers Advocate Service*. The toll-free number for the TAS is 877-777-4778.

Freedom of Information Act guidelines

A Freedom of Information Act (FOIA) request must be in writing and can be submitted by faxing the request to 877-891-6035 or by mailing it to the Internal Revenue Service, GLDS Support Services, Stop 93A, P.O. Box 621506,

Atlanta, GA 30362. Letters requesting records under FOIA can be short and simple. A requester who follows the IRS's specific procedures may receive a faster response.

A FOIA request letter must be written and signed by the requester. The following elements are required in the letter:

- A statement that the request is being made under the Freedom of Information Act.
- Identification of the records that are being sought as specifically as possible.
- The name and address of the requester.
- Proof of identity and proof of the requester's authority to access the information if the records are confidential and not available to the general public (e.g., records subject to the Privacy Act or Sec. 6103).
- The requester's category. The categories of requesters are: commercial use, news media, educational or noncommercial scientific institutions, and others (including individual).

Stakeholder liaison contacts

Stakeholder liaison area	Phone	Email
Area 2 (CT, DE, MA, MD, ME, NH, NJ, PA, RI, VT, WV)	412-404-9151	CL.SL.Area.2@irs.gov
Area 3 (AR, AL, DC, IN, KY, LA, MI, MS, OH, OK, TN, VA)	405-982-6807	CL.SL.Area.3@irs.gov
Area 4 (FL, GA, NC, NY, SC, TX)	216-415-3518	CL.SL.Area.4@irs.gov
Area 5 (AZ, CA, HI, NM, NV)	203-492-8630	CL.SL.Area.5@irs.gov
Area 6 (AK, CO, IA, ID, IL, KS, MN, MO, MT, NE, ND, OR, SD, UT, WA, WI, WY)	206-946-3703	CL.SL.Area.6@irs.gov

Source: IRS.

- An agreement to pay all processing fees for the requested records. An option exists to include an upper limit on the amount the requester is willing to pay to complete the request.

The complete regulatory requirements for FOIA requests filed with the IRS are available at Regs. Sec. 601.702.

The FOIA request letter should start off as follows:

Dear Disclosure Officer:

This is a request under the Freedom of Information Act, 5 U.S.C. 552 and 26 U.S.C. Section 6103 and IRM Section 11.3.2.4.13.

We request that a copy of the following documents in reference to [taxpayer] be sent to [practitioner name and address] as representative of [taxpayer and SSN].

FOIA requests relating to trust fund penalties

Trust fund penalty disputes are sometimes intertwined with penalty relief requests, OICs, innocent spouse cases, and other issues. A sample FOIA request in this context might read in part:

We request copies of all notices and letters sent to [individual assessed and SSN] regarding the proposed assessment of the Trust Fund Recovery Penalty for the Forms 941 quarterly periods ending: 12/31/2017, 6/30/2018, 9/30/2018 and 12/31/2018.

We request the names(s) of any other person determined to be liable and whether the Service has attempted to collect the penalty from the other liable person(s) and the general nature of the collection activities and the amount collected.

We request the Internal Revenue Service history sheets including but not limited to, the Integrated Collection System (ICS) history sheets in reference to the determination of

Trust Fund liabilities for persons of [name of corporation and federal employer identification number (FEIN) and address and all the periods involved], i.e., for the Form 941 periods ending: 12/31/2017, 6/30/2018, 9/30/2018 and 12/31/2018.

We request the names of the Internal Revenue Service Revenue Officers or any other Internal Revenue Service employee’s case files, notes, workpapers, administrative file, history sheets including but not limited to notes and records of third-party contacts, third-party interviews, a list of third-party contacts, client interviews, handwritten notes, emails, records created or obtained, time sheets, including but not limited to printed or typed documents, tape recordings, maps, photographs, computer printouts, computer tapes or disks, or any similar items of any IRS employee in reference to the Trust Fund Investigation that determined Trust Fund Liability for persons of [name of entity, FEIN,

address and periods involved], i.e., for the Form 941 periods ending: 12/31/2017, 6/30/2018, 9/30/2018 and 12/31/2018.

Be sure to attach powers of attorney for all entities and individual taxpayers involved in the request.

Appeals conferences: Right to access case file

For cases going to Appeals, practitioners should generally request the administrative files or access to the nonprivileged portions of the case file on record regarding the disputed issues (the administrative files) through the case file access procedures (see www.irs.gov/privacy-disclosure/routine-access-to-irs-records). This is of vital importance. If the administrative files are of a type not available through the case file access procedures, or the taxpayer does not qualify to use these procedures, the practitioner should make a FOIA request for the files.

Due to COVID-19, Appeals technical employees have been permitted

Other helpful contact numbers

Secured access registration	888-841-4648
General collection	800-829-0922
Automated Collection Service	800-829-3903 or 800-829-7650; callback numbers are sometimes available.
Practitioner Priority Service line	866-860-4259
Appeals Customer Service	559-233-1267
Affordable Care Act Information Returns help desk	866-937-4130

to send emails with SecureZip, which creates ZIP files that are encrypted, to transmit the redacted case file to taxpayers and their authorized representatives.

Under the Taxpayer First Act, P.L. 116-25, when a conference has been scheduled, the Independent Appeals Office must ensure that a specified taxpayer is provided access to his or her administrative file, other than documents the taxpayer has provided to the IRS, no later than 10 days before the date of the conference. A specified taxpayer is defined as any taxpayer whose adjusted gross income on the original filed return does not exceed \$400,000 for the tax year to which the dispute relates, or any nonindividual taxpayer (entity) whose gross receipts do not exceed \$5,000,000 for the year to which the dispute relates. If multiple tax periods are associated with a dispute, the IRS regards the taxpayer as eligible for access to the case file if any one period meets the above criteria. As a best practice for practitioners, it is recommended that the request for the case file be incorporated into the request seeking Appeals' review of the case.

Since formal guidance is lacking, the following sample wording is suggested when requesting the administrative file:

This is a request under the Freedom of Information Act, 5 U.S.C. Section 552, and IRC Sec. 6103, IRM

Section 11.3.2.4.13, and the Taxpayer First Act.

We request a copy of the following documents in reference to [taxpayer's name] innocent spouse request for the income tax years [xx,xx,xx,xx]. The documents should be sent to [practitioner and address and email address] as representative of [taxpayer name].

- All Internal Revenue Service documents and history sheets of any IRS employee in the Innocent Spouse Unit, including [name], and the senior manager, including [name], in the Innocent Spouse Operation Unit, involved in the preliminary determination to deny innocent spouse relief to [taxpayer] for the income tax liabilities for tax years 2011 and 2012.
- All Internal Revenue Service employees' case files, notes, workpapers, administrative file, history sheets, including but not limited to notes and records of third-party contacts, third-party interviews, a list of third-party contacts, client interviews, handwritten notes, emails, records created or obtained, including but not limited to printed or typed documents, computer printouts, computer tapes or disks, or any similar items of any IRS employee in reference

to the denial of innocent spouse relief for [taxpayer name] for income tax years 2011 and 2012.

Diligent advocacy

Be patient, document all work, and follow up within 60 days if no response is received. Protect the clients' rights as taxpayers. Remember that not all IRS personnel are up to date on the new changes and IRS procedures are not always followed by IRS personnel. Speaking to a manager can be helpful where a practitioner believes that proper procedures are not being followed. Everyone has a boss.

Remember to reassure clients as their advocate, but do not guarantee results in today's environment. Keep clients informed throughout the process of working with the IRS, and most of all be patient. ■

Contributor

Larry J. Wolfe, CPA, is the owner of Larry J. Wolfe Ltd. in Skokie, Ill. He is a former chair of the AICPA's Tax Practice and Procedures Committee. For more information about this article, contact thetaxadviser@aicpa.org.

AICPA RESOURCES

Articles

Karl, "COVID's Impact on Penalties and IRS Services," AICPA Insights blog (Sept. 17, 2021), tinyurl.com/huxree96

Stigile, "Resolving IRS Hardships With the Taxpayer Advocate Service," 51 *The Tax Adviser* 666 (October 2020), tinyurl.com/msbvd38

Reference chart

IRS Hotlines Quick Reference Chart, tinyurl.com/2jc724np (AICPA members)

CPE self-study

IRS Disputes: Identifying Options for Your Client — Tax Staff Essentials, tinyurl.com/5ym3yt7r

For more information or to make a purchase, visit aicpa.org/cpe-learning or call the Institute at 888-777-7077.