

2022 North Jersey Working Together Resource Document

Data Breach / Identity Theft

[Pub 4557 Safeguarding Taxpayer Data](#)

[NIST Guide for Small Business Information Security](#)

[FTC Data Breach Response Guide for Business](#)

[IRS Identity Theft Central landing page](#)

[IRS Identity Theft Information for Tax Professionals landing page](#)

[Pub 5199 Tax Preparer Guide to Identity Theft](#)

[FTC free bulk ordering for Online Safety & Security](#)

[Homepage of Cybersecurity & Infrastructure Security Agency](#)

[IRS Video Portal Home Page \(irsvideos.gov\)](#) – information on Tax Scams and Fraud

Office of Professional Responsibility

[Office of Professional Responsibility landing page](#)

[Circular 230 English version](#)

[Circular 230 Spanish version](#)

[Pub 947, Practice Before the IRS and Power of Attorney](#)

[Form 2848, Power of Attorney and Declaration of Representative](#)

[Form 8275, Disclosure Statement](#)

[Form 8867, Paid Preparer's Due Diligence Checklist](#)

[News and Updates from OPR](#)

[Rights and Responsibilities of Practitioners in Circular 230 Disciplinary Cases](#)

[Guidance on Restrictions During Suspension or Disbarment from Practice Before the IRS](#)

[OPR Disciplined Practitioners Landing Page](#) *NJ practitioners account for 115 of 3,075 on list

[OPR Frequently Asked Questions](#)

[OPR's Final Agency Decisions \(FAD\)](#)

[IRS Video Portal Home Page \(irsvideos.gov\)](#) – information on OPR

Examination & Taxpayer Advocate Service & Collections

Exam

[Pub 3498 The Examination Process-Field](#)

[Pub 3498-A The Examination Process-Correspondence](#)

[Pub 5264 - Form 8300 Examination Rights](#)

[IRS Audit Techniques Guides \(ATG's\)](#)

[IRM Landing Page](#)

[IRM Part 4 Examining Process](#)

[IRS Video Portal Home Page \(irsvideos.gov\)](#) – lots of videos on many facets of IRS including how an exam works.

Taxpayer Advocate Service

[Taxpayer Advocate Service landing page](#)

[TAS Roadmap](#)

[Taxpayer Bill of Rights landing page](#)

Collections

[Pub 594 The IRS Collection Process](#)

[IRM Landing Page](#)

[IRM Part 5 Collecting Process](#)

[Pub 1660 Collection Appeal Rights](#)

[Collection Process: Filing or Paying Late landing page](#)

[Declaring Bankruptcy Landing Page](#)

[IRS Video Portal Home Page \(irsvideos.gov\)](#) – lots of videos on many facets of IRS including how liens and levies work and installment agreements.

Getting Ready for Filing Season/Documentation

[2021 Schedule 8812 \(Form 1040\) \(irs.gov\)](#)

[2021 Instructions for Schedule 8812 \(irs.gov\)](#)

[Publication 4687 \(Rev. 3-2019\) \(irs.gov\)](#)

[Form 8867 \(Rev. December 2021\) \(irs.gov\)](#)

[Instructions for Form 8867 \(Rev. December 2021\) \(irs.gov\)](#)

[2021 Form 7202 \(irs.gov\)](#)

[Tax filing step 1: Gather all year-end income documents like Letters 6419 ACTC and 6475 EIP](#)

[2020 Publication 544 \(irs.gov\)](#)

[Form 982 \(Rev. March 2018\) \(irs.gov\)](#)

[Instructions for Form 982 \(12/2021\) | Internal Revenue Service \(irs.gov\)](#)

Hot Topics

Part 1

[IRC §24\(i\)\(4\)\(C\)\(iii\) Advance Child Tax Credit Payments](#)

[20214101F R&D Credit Refund Claims](#)

[For 6765 Credit for Increasing Research Activities](#)

[IRS Notice 2021-49 ERTC](#)

[Section 3134\(c\)\(5\)](#)

[section 448\(c\)\(3\)](#)

[section 7703](#)

[Form 941-X](#)

[IRS landing page on virtual currencies](#)

[Letter 6174-A \(6-2019\) \(irs.gov\)](#)

[IRS updates the 2020 Recovery Rebate Credit Frequently-Asked-Questions](#)

Part 2

[IRS Tax Topic 456 Student Loan Interest Deduction](#)

[IRS Disaster Landing Page for Individuals and Business](#)

[IR 2021-217 Getting Ready for the Filing Season](#)

[Coronavirus-related relief for retirement plans and IRAs questions and answers](#)

[IR 2021-215 Partnership](#)

[General FAQs on New Payment Card Reporting Requirements](#)

[IRS provides guidance on per diem rates and the temporary 100% deduction for food or beverages from restaurants](#)

[About Form 1024, Application for Recognition of Exemption Under Section 501\(a\)](#)

[IRS makes Tax Exempt Organization Search primary source to get exempt organization data](#)

[Tax professionals can now order more transcripts from the IRS | Internal Revenue Service](#)

MISCELLANEOUS

[Upcoming Webinar: Bankruptcy and the IRS Jan 25 at 2pm](#)

[Upcoming Webinar: Keys to Mastering Due Diligence Requirements and What to Expect During a Due Diligence Audit Jan 27 at 2pm](#)

[IRS Tax Tips Landing Page for Information Like the Filing Season Starts on January 24th](#)

[IRS selects new IRSAC members for 2022 | Internal Revenue Service](#)

[IRS-CI counts down the top 10 cases of 2021 | Internal Revenue Service](#)

IRS Freedom of Information Act (FOIA) fees increased for all request types effective January 1, 2022

Starting January 1, 2022 IRS FOIA fees for search efforts, review efforts and duplication of records increased to the following, regardless of requester category type:

- 1) Search fees will increase to from \$41 per hour to \$50 per hour
- 2) Review fees for Commercial requesters will increase from \$45 per hour to \$50 per hour
- 3) Duplication fees will no longer have a charge of \$25 per CD which contain 1,000 or more responsive records.

Duplication fees are being restructured to apply only when:

- a) hardcopy records must be copied, or electronic records must be printed to provide hardcopy records which results in fees of \$.20 per page or
- b) hardcopy records must be scanned to provide the records on electronic media. In these cases, fees are \$30 per hour to scan records at a current rate of 1,000 pages per hour.
- c) records are available electronically (i.e., copies of email records), there is no duplication charge to provide the records in electronic format such as a CD.

Internal Revenue Manual (IRM) [IRM 11.3.5](#), Fees, was updated October 18, 2021 to reflect these changes. The IRS [FOIA Guidelines](#) have also been updated to reflect the changes above.