

TAS Hot Tax-related Topics



YOUR VOICE AT THE IRS



Information is current as of
October 2021

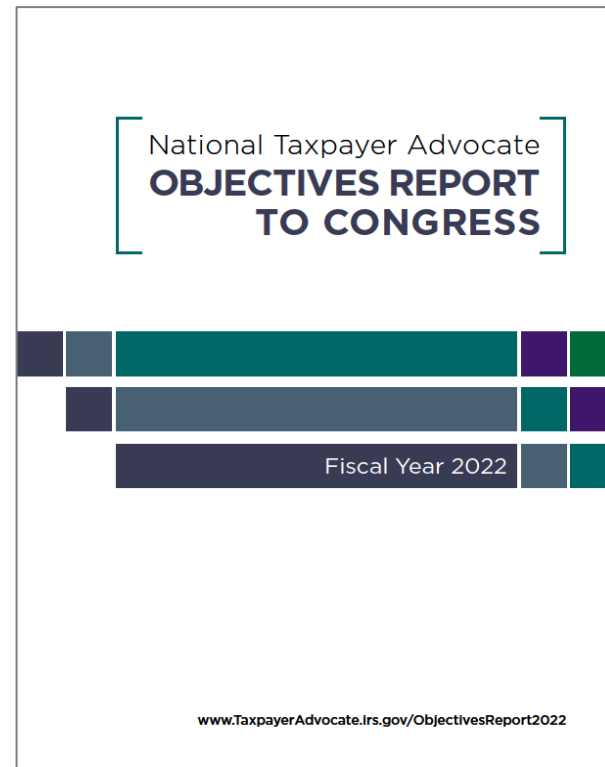
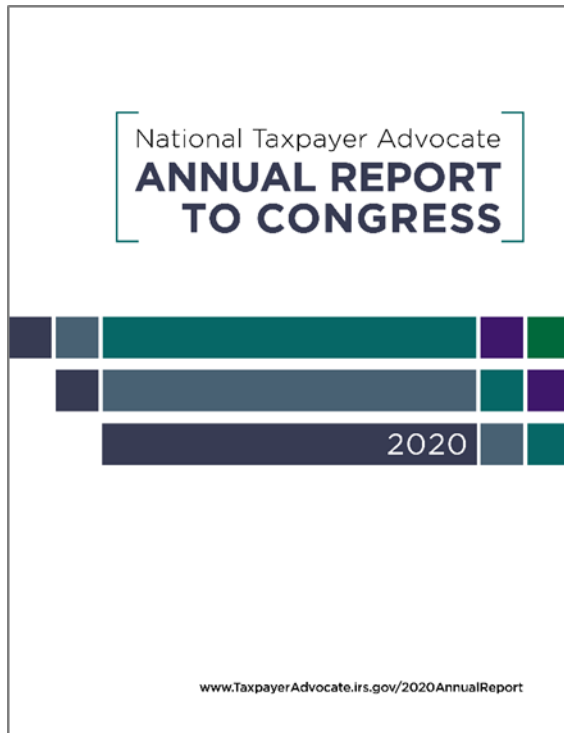
<https://www.taxpayeradvocate.irs.gov/>

YOUR VOICE AT THE IRS



TAS Reports, Filing Season Review, & Customer Service Information

TAS Reports To Congress



<https://www.TaxpayerAdvocate.irs.gov/reports>

2020 Annual Report to Congress

- Inadequate telephone and in-person taxpayer service
- Limited online records access
- Inadequate digital communication options
- Limitations on electronic filing of certain tax forms

New Journey of Advocacy Section

To Strengthen Taxpayer Rights, TAS Recommends the IRS Change How It Works

TAS ensures that IRS employee guidance and instructions contain the key elements necessary to protect taxpayers' rights. Each year, TAS reviews and recommends changes to Internal Revenue Manual (IRM) guidance to reflect how employees should engage with taxpayers while protecting their taxpayer rights; submits corrections to IRS notices, forms, and publications; and provides information on TAS assistance and access to Low Income Taxpayer Clinics. In 2020, TAS updated 133 IRMs, incorporated the Taxpayer Bill of Rights into 44 IRMs, and helped revise 23 taxpayer notices, 11 tax forms, and five publications, all strengthening the taxpayer's right to a fair and equitable tax system.

TAS Advocates for Outreach to Taxpayers to Ensure They Have Correct Tax Guidance

When the IRS published Publication 54, Tax Guidance for U.S. Citizens and Resident Aliens Abroad, it contained incorrect filing thresholds. TAS advocated for and collaborated with the IRS to correct and publicize inaccuracies in Publication 54, preventing a potentially significant negative impact on the related taxpayer population. These efforts mitigated the burden of the impacted taxpayers, protecting their right to be informed.

TAS Advocates for Relief for Additional Taxpayers Whose Student Loan Debts Were Forgiven

TAS has long advocated for taxpayers whose student loans are canceled when the educational institution they attended closes or because of a legal settlement. In 2015, 2017, and 2018, with active involvement by TAS, the IRS issued guidance providing that some taxpayers are not required to include the discharged debt in income, and the lenders are not required to issue Forms 1099-C to report the canceled debt. TAS continued to advocate for taxpayers not covered by this *ad hoc* guidance, and in January 2020, the IRS extended the same relief to additional taxpayers whose student loan debts were forgiven.

TAS Advocates for IRS to Provide a Web-Based EITC Tool in Spanish

In March 2019, the IRS released an interactive web-based tool to assist taxpayers with Form 886-H, Documents You Need to Send to Claim the Earned Income Credit on the Basis of a Qualifying Child or Children. TAS advocated for the translation of this toolkit to Spanish to help taxpayers understand the documents required to substantiate claims for the EITC. Because of TAS involvement, Spanish speaking taxpayers can now use the web-based tool for additional assistance during an examination where EITC is an issue, thus ensuring their right to be informed.

-  TAS Protects Taxpayer Rights
-  TAS Reduces Taxpayer Burden
-  TAS Advocates for Change
-  TAS Improves Access to Resources

TAXPAYER
ADVOCATE
SERVICE

YOUR VOICE AT THE IRS



FY22 Objectives Report

2021 Filing Season Review

- Certain filing and payment deadlines postponed to May 15, 2021

The disruption caused by COVID-19 and the postponed due date has had – and continues to have – an enormous impact.

- Impact on filing season:
 - Number of unprocessed returns / refunds
 - Volume of correspondence from taxpayers
 - Reduction in toll-free service
 - IRS Notice Delays

NTA Blog: TAS Facing Similar Challenges as the IRS

“TAS understands the frustrations and hardships caused by these unprecedented circumstances. Please be patient if you learn your case is not yet processed or be understanding as to why TAS cannot accept your case at this time. Our case advocates are working hard on your behalf.”

There are three principal causes of TAS’s delays in providing prompt taxpayer service:

- Dramatic increase in our workloads.
- Our inflation-adjusted budget (and therefore our staffing levels) has declined.
- The difficulty the IRS’s business units face in handling our cases has increased the average time our case advocates must spend on each case.

“TAS relies on the same IRS employees as taxpayers to fix most TAS taxpayer problems for us.”

TAS's FY22 Business Objectives

- TAS will expand its use of digital communications to interact with taxpayers, tax professionals, and congressional offices.
- Identify TAS case processing efficiencies.
- Evaluate the possible expansion of TAS's delegated authorities.
- Expand outreach and promote faster resolution of taxpayer issues.
- Explore new IRS and TAS hiring opportunities and modernize and expand new hire training.

IRS Operational Information

The best IRS webpages that will help you keep abreast of IRS operational updates, changes and activities are:

- **IRS Operations During COVID-19: Mission-critical functions continue:**

<https://www.irs.gov/newsroom/irs-operations-during-covid-19-mission-critical-functions-continue>

- **IRS Coronavirus related information**

<https://www.irs.gov/coronavirus-tax-relief-and-economic-impact-payments>

Specific Hot Topic Tax Information

Advance Child Tax Credit Payments

Advance child tax credit payments are automatic, periodic payments of a portion of taxpayer's estimated 2021 child tax credit

- ✓ Based on the most current year tax filing from either 2020 or 2019
- ✓ Paid Monthly from July 15, 2021, to December 15, 2021
- ✓ 50% of the estimated 2021 child tax credit
- ✓ Manage advance payments via IRS Online Portal



Advance C Tax Cr

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2021 Child Tax Credit

The best places to find more information about AdvCTC are:

- TAS's [2021 Child Tax Credit & Advance Payment Option Get Help page](#)
- TAS's [News and Information page](#)
- [Advance Child Tax Credit Payments in 2021](#) | [Spanish](#) | [Chinese-Simplified](#) | [Chinese-Traditional](#) | [Korean](#) | [Russian](#) | [Vietnamese](#) | [Haitian Creole](#)
- [Questions and Answers About the Advance Child Tax Credit Payments](#) | [Spanish](#)
- [2021 Child Tax Credit and Advance Child Tax Credit Payments: Resources and Guidance](#) | [Spanish](#)
- [Check if you may be eligible for the advance child tax credit payments](#) | [Spanish](#)
- [Child Tax Credit Update Portal](#)
- [Child Tax Credit Non-filer Sign-up Tool](#) | [Spanish](#)

2021 Economic Impact Payments

- The 2021 third Economic Impact Payment is an advance payment of the 2021 Recovery Rebate Credit (RRC).
- The IRS began issuing third Economic Impact Payments to eligible individuals **in March 2021** and will continue to issue them in batches by direct deposit or mail as a check or a debit card as the IRS continues to process tax returns.
- Currently, if eligible taxpayers do not receive a third Economic Impact Payment, they will need to claim the RRC on 2021 individual income tax returns (during the 2022 filing season).

How Do You Get a 3rd Economic Impact Payment?

- In most cases, the payment is automatically issued.
- In cases where the individual is *not* normally required to file a return and:
 - Receives certain federal benefits – the payment will automatically be issued.
 - If the individual has a qualifying dependent, they may need to claim the RRC for the additional amount relating to their qualifying dependent on their 2021 individual income tax return.
 - Receives no federal benefits – the individual will need to claim the RRC on their 2021 individual income tax return.

Claiming or Reconciling 3rd Economic Impact Payments on Form 1040 in 2022

- The IRS will provide more information on how to claim and reconcile a RRC on the 2021 Form 1040 or Form 1040-SR as we get closer to the end of the year.
 - Keep records of the amount of any 3rd Economic Impact Payment, and subsequent adjustment payment(s) you receive during this year.
- Repayment: *Will I need to pay back some or all of the 3rd Economic Impact Payment, if based on my 2021 tax return, I don't qualify for the amount I already received?*
 - There is no legal requirement to pay back all or part of the payment if the IRS used 2020 or 2019 information when issuing the 3rd Economic Impact Payments.

IRS & TAS Resources for 2021 3rd Economic Impact Payment and RRC

IRS.gov

- [Third Economic Impact Payment](#)
- [Third Economic Impact Payment Questions and Answers](#)
- Check [Get My Payment](#) for the status of your third Economic Impact Payment.
- [Get My Payment Frequently Asked Questions](#)

TAS (<https://www.taxpayeradvocate.irs.gov/>)

- [Coronavirus \(COVID-19\) Tax Relief](#)
- [Tax News and Information](#) page

What is Identity Theft?

Identity theft occurs when someone uses your personal information, such as your name, Social Security number, individual taxpayer identification number, or other identifying information to commit fraud or other crimes.

IRS and TAS IDT Resources

- ✓ IRS Identity Theft Central web page:
<https://www.irs.gov/identity-theft-central>
- ✓ IRS's Identity Theft victim assistance toll-free number: **800-908-4490**
- ✓ TAS's ID Theft Get Help page:
<https://www.taxpayeradvocate.irs.gov/get-help/issues-errors/identity-theft/>

Disaster Resources

- [Disaster Assistance and Emergency Relief for Individuals and Businesses](#)
- [Get the Latest Tax Relief Guidance in Disaster Situations](#)
- [FAQs for Disaster Victims](#)
- [Publication 3067, Disaster Assistance](#) (available in multiple languages)
- [DisasterAssistance.gov](#)

IRS Online Account Access

<https://www.irs.gov/payments/view-your-tax-account>

HERE'S HOW TO GET STARTED FOR NEW USERS:

- Go to IRS.gov and select “**View Your Account**”
- Select the “Log in to your Online Account” button
- Click “Create Account”
- Pass “Secure Access” authentication. Individuals must be able to authenticate their identity to continue to set up an account. See [IRS.gov/secureaccess](https://www.irs.gov/secureaccess) for details
- Create a profile.



IRS Online Account Access

You can view:

- The total amount you owe, including balance details by year
- Your payment history and any scheduled or pending payments
- Key information from your most recent tax return
- Payment plan details, if you have one
- Digital copies of select notices from the IRS
- Your Economic Impact Payments, if any
- Your address on file
- Authorization requests from tax professionals
- Get account transcripts

You can also:

- Make a payment online
- See payment plan options and request a plan via Online Payment Agreement
- Access your tax records via Get Transcript
- Approve or reject authorization requests from tax professionals

Private Debt Collection Agency Changes

Effective September 23, 2021, when the IRS assigns your account to a private collection agency, one of these three agencies will contact you on the government's behalf:

<u>CBE Group Inc.</u>	<u>Coast Professional, Inc.</u>	<u>ConServe</u>
P.O. Box 2217	P.O. Box 526	P.O. Box 307
Waterloo, IA 50704	Albion, NY 14411	Fairport, NY 14450
800-910-5837	888-928-0510	844-853-4875

<https://www.taxpayeradvocate.irs.gov/notices/private-debt-collection/>

TAS Options for Self-Help



YOUR VOICE AT THE IRS 

Search



Taxpayer Bill of Rights

Get Help 

Resources for Taxpayers 

Tax News & Information 

Our Reports to Congress 

Contact Us 

VIEW ALL HELP 

Did you get a notice from the IRS and want quick answers?

[Look-up your notice](#)

The TAS digital Roadmap may help you navigate the IRS

[Read more about your](#)

Get Help with a certain topic

[Paying Taxes](#)

[General](#)

[Interacting with the IRS](#)

[Refunds](#)

[International](#)

[Issues & errors](#)

[Filing returns](#)

[Small business](#)

[Credits](#)

Expecting a refund?

[See what steps you can take to locate it](#)

Have a balance due?

[I Need Help Resolving My Balance Due](#)

Coronavirus (COVID-19) updates for individuals

[Coronavirus \(COVID-19\) Tax Relief](#)

[Coronavirus \(COVID-19\) Alivio Tributario](#)

Coronavirus (COVID-19) updates for businesses

[COVID-19 Business Tax Relief Tool](#)

Taxpayer Roadmap



Search



Taxpayer Bill of Rights

Get Help

Resources for Taxpayers

Tax News & Information

Our Reports to Congress

Contact Us

Did you get a notice from the IRS?

Enter your notice number below to get started

Enter IRS notice number

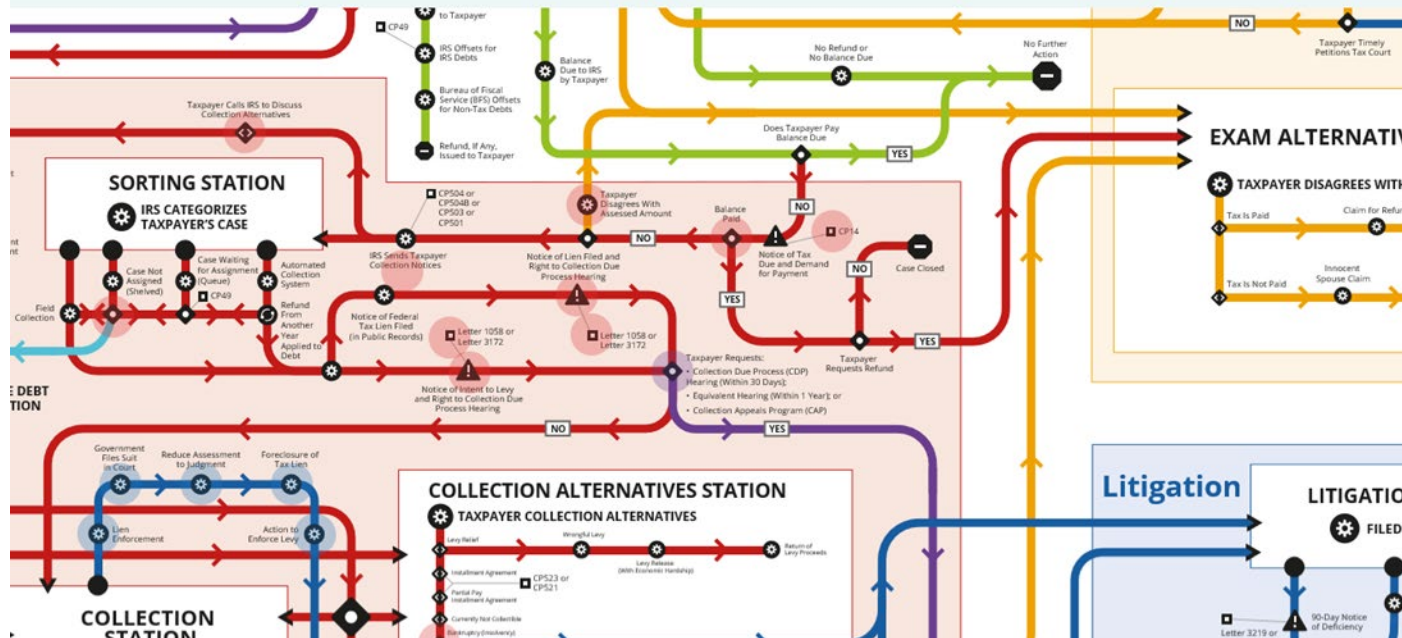
View by map section

- Appeals
- Collection
- Exam
- Litigation
- Tax Return Preparation
- Tax Return Processing

Locate the notice ID number on your IRS letter

Enter the notice ID number in the field provided

Click search to pinpoint your letter's location



Tips for Preparing for Filing Season

Preparing for Filing Season

- ✓ If you have a new baby/new dependent - Apply for
 1. A Social Security number (with [SSA](#)), or
 2. An [Individual Taxpayer Identification Number](#) (with IRS).
- ✓ To help prevent Identity theft, you can apply for an [Identity Protection Personal Identification Number](#) (IP PIN), if you choose.
- ✓ Do a tax withholding check-up and make adjustments, if needed.

Watch for TAS Pre-Filing Awareness events in January 2022!

Try Our New Tool

Get Help ▾

Resources for Taxpayers ▾

Tax News & Information ▾

Our Reports to Congress ▾

Contact Us ▾

Can TAS help me with my tax issue?

If you are having tax problems and have not been able to resolve them with the IRS, the Taxpayer Advocate Service (TAS) may be able to help you. Please answer just a few brief questions to determine if TAS can help you with your tax issue. Generally, we help taxpayers whose tax issues fall into one of these main categories. Select the topic below to learn more:

- [Financial Hardship](#)
- [IRS System Issue](#)
- [Fair & Equitable Treatment](#)
- [Public Policy](#)



<https://www.taxpayeradvocate.irs.gov/can-tas-help-me-with-my-tax-issue/>

How to contact TAS

- Call the NTA Case Intake Line: [1-877-777-4778](tel:1-877-777-4778)
- Download Form 911, *Request for Taxpayer Advocate Service Assistance*, from [irs.gov](https://www.irs.gov)
- Your local advocate's number is in your local directory and at: www.taxpayeradvocate.irs.gov/contact-us
- Fax or phone the Local Taxpayer Advocates listed in Publication 1546, *Your Voice at the IRS*

What Else Does TAS Do?

- We also address large-scale, systemic issues that affect many taxpayers.
- We raise these concerns to senior leaders at the IRS.
- Know of a tax problem that affects more than one taxpayer?

Use our Systemic Advocacy Management System
at: <https://www.irs.gov/advocate/systemic-advocacy-management-system-sams>

TAXPAYER BILL OF RIGHTS

A FRAMEWORK FOR EFFECTIVE TAX ADMINISTRATION

The Right to **Be Informed**

The Right to **Quality Service**

The Right to **Pay No More than the Correct
Amount of Tax**

The Right to **Challenge the IRS's Position
and Be Heard**

The Right to **Appeal an IRS Decision in an
Independent Forum**

The Right to **Finality**

The Right to **Privacy**

The Right to **Confidentiality**

The Right to **Retain Representation**

The Right to **A Fair and Just Tax System**

Learn more at www.irs.gov/taxpayerrights

Document 13191 (07-2014) Catalog Number 66851J
Department of the Treasury Internal Revenue Service www.irs.gov



Your Rights

Other TAS Programs

Low Income Taxpayer Clinics (LITCs)

- LITCs represent low income taxpayers who have a controversy with the IRS, **and provide education and outreach to** taxpayers who speak English as a second language
- LITCs provide services for free or no more than a nominal fee (**except for reimbursement of actual costs incurred**)
- Find the nearest LITC at:
www.taxpayeradvocate.irs.gov/litcmap

Other TAS Programs

Taxpayer Advocacy Panel (TAP)

- Independent panel of citizen volunteers
- Suggests ways to improve the IRS
- Contact TAP at **1-888-912-1227** or <https://improveirs.org/>



Want to know even more?

Visit **TAS's website** at:

<https://www.taxpayeradvocate.irs.gov/>

Read the **NTA Blog**: www.TaxpayerAdvocate.irs.gov/about/nta-blog

Follow our **News** page:

<https://www.taxpayeradvocate.irs.gov/taxnews-information/>

Follow **TAS on Social Media**:

- ❖ Facebook: www.facebook.com/YourVoiceatIRS
- ❖ Twitter: www.twitter.com/YourVoiceatIRS
- ❖ YouTube: www.youtube.com/TASNTA
- ❖ LinkedIn: <https://www.linkedin.com/company/taxpayer-advocate-service>

Remember

The Taxpayer Advocate Service is *your voice at the IRS.*

For more information, visit
<https://www.taxpayeradvocate.irs.gov/>