

**November 20, 2024**

***Pacific Northwest Action Wednesday IMRS Call***

**Virtual Meeting via MS Teams**

Time: 10:00 am –11:00 am (PDT)

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## **Attendees:**

### Internal Revenue Service

- John Blakeman, Stakeholder Liaison
- Mercean Lam, Stakeholder Liaison
- Michael Smith, Stakeholder Liaison
- John Little, Taxpayer Advocate Service

### Practitioner Representatives

- Steven Stauss, NM
- Teresa Moore, EA WY
- James Adelman, OK SEA
- Elliott Gidan, CO
- Barbara Culver, WSSEA
- Lisa Rogers, AKSCPA
- Melissa Burr, OSCPA
- Laurie Brock, Oregon TAP
- Colleen Barbee, OSTC
- Shawn Mattingly, WA
- Larry Hess, NMSCPA
- Jim McClaflin, WSSEA
- Anne Rothrock, NM
- Dale Marino, OSTC
- Michael Davidson, ORSEA
- David Freeland, AAATP
- Krish Perinkulam, AZSEA
- Cynthia Polley, WA
- Ami Oppe, AKSCPA
- Steven Fox-Middleton, WA
- Adam Abplanalp, OSCPA
- Edwin del Carpio, WA
- Robin Harris, OK
- Mark Neumeister, OKSCPA

## **Meeting Summary**

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### **Mercean Lam, Senior Stakeholder Liaison**

Disaster Resources on IRS.gov:

IRS.gov has information disaster victims may need as they recover, including information about disaster-related tax relief and extensions to file and pay. Let's face it folks...after a disaster, things look pretty disastrous, and folks usually need as much help as they can get... here's some awesome links for helpful information:

[Disaster Assistance and Emergency Relief for Individuals and Businesses on IRS.gov](#)

Resources to help taxpayers and businesses recover from the impact of a disaster.

[Tax Relief in Disaster Situations](#)

Find information on the most recent tax relief provisions for taxpayers affected by disaster situations.

[Preparing for a Disaster \(Taxpayers and Businesses\)](#)

Find tips for individuals and businesses on preparing for a disaster.

[Publication 584, Casualty, Disaster, and Theft Loss Workbook](#)

Disaster loss workbook for individuals

[Publication 584-B, Business Casualty, Disaster, and Theft Loss Workbook](#)

Disaster loss workbook for businesses.

[Tax Resources for Disaster Victims](#)

General Tax Information for Disaster Victims

[FAQs for Disaster Victims](#)

Guidance for Those Affected by Disasters

[Disaster Relief Resource Center for Tax Professionals](#)

Disasters can mean that many payroll and practitioner businesses and their clients suffer significant losses. Our goal is to provide resources and help to the affected payroll and practitioner community.

PTIN Renewal Underway:

It's PTIN renewal time again my friends... Preparer tax identification number (PTIN) applications and renewals for 2025 are now being processed.

Anyone who prepares or assists in preparing federal tax returns for compensation must have a valid 2025 PTIN before preparing returns. All enrolled agents must also have a valid PTIN.

It only takes about 15 minutes to apply for or renew your PTIN online. But if you prefer to use the paper option, [Form W-12, IRS Paid Preparer Tax Identification Number \(PTIN\) Application PDF](#), it will take 6 weeks to process.

For more information on completing Form W-12, [view instructions PDF](#). Send completed Form W-12 and payment of **\$19.75** to:

IRS Tax Pro PTIN Processing Center  
PO Box 380638  
San Antonio, TX 78268

## **Michael Smith, Senior Stakeholder Liaison**

Nationwide Tax Forum videos available online:

- The IRS Tax Forum Courses are now online and available to purchase.
- The online courses include a 50-minute interactive video of the seminar, synchronized with a PowerPoint presentation.
- The PowerPoint presentations are available for download along with a complete transcript
- IRS Tax Forum courses are \$29/course and offer (1) continuing education credit.
- The courses include practical topics tax pros can use: Secure Act 2.0, Digital Assets, Circular 230/Ethics, etc. There are also topics on using IRS E-Services and managing client authorizations like Form 2848 – Power of Attorney and Form 8821 – Tax Information Authorization
- IRS continuing education credits meet requirements for Enrolled Agent and Annual Filing Season Participant continuing education requirements. For CPAs and Attorney, check with your state to ensure IRS continued education credits count towards your education requirements.

## **John Blakeman, Senior Stakeholder Liaison**

Legacy Nutrient Deduction:

We've been hearing some noise around this deduction that has been available to farmers/ranchers under IRC section 180 since the 1960s, but up until recently has not proven to be an economically effective deduction to claim. We've been hearing it called the 'residual soil fertility' deduction as well.

Changes to the accuracy and availability of soil testing and values for land and fertilizer, etc. have all increased over the years, and thus, the credit seems to have some viability now.

We may be seeing some instances where this deduction is overstated, and we are hoping it doesn't lead to another bunch of fraudulent promotion activity. We are wondering if you are hearing any news about promotions around this deduction?

Please send your responses to your local Stakeholder Liaison... we really appreciate your feedback on this!

## **IMRS AND ONGOING ISSUES**

Please remember to send your SL any feedback you may have on interactions you have with the following IRS applications and programs:

- IRIS
- Document Upload Tool

- Resumption of Collection Notices
- Digital Assets [cryptocurrency and related issues]
- Inflation Reduction Act
  - Clean energy credits
  - IRS modernization efforts
- Direct File
- American Rescue Plan Act of 2021 [for example, 1099K]

So really, what we are asking is that when you encounter these things, or when you are working with them, please take the time to let us know how your experience was. I know it's hard to remember when we are in the thick of things, but it really goes a long way to helping us improve your experience with us.

### **Questions and Answers!**

Comment: We've had another situation where we've waited for over an hour to get someone to answer at PPS. Why can't we have the callback feature for all help lines when the wait is greater than 15 minutes? We don't mean to beat a dead horse, but please!

Response: It is a valid request... we shall continue to let our folks know how important this is.

Q: Is there a number to call at the IRS where one can check on the status of a trust return?

A: Yes...the Business and Specialty Tax Help Line is 800-829-4933.

Q: One practitioner reported that the IRS Nonprofit lines are not getting answered. She is getting "no one is answering the line at this time" message. They tried calling at various times over four months. This is the standard number from the IRS website.

A: We will let them know that there may be issues with the number, although we did call the 877-829-5500 number on Thursday afternoon [November 21] at 2pm and it seemed to be working.

Q: Some tax preparers are having issues with Tax Pro account. When trying to remove specific CAF authorizations via the Tax Pro account they are getting an error message. This appears to be a programming issue.

A: We are not sure why you are getting the error message. One possibility is that the specific SSN associated with that CAF authorization could be part of an ID theft inquiry/investigation, but we are not sure. The e-Help desk may be able to provide further explanation and their number is 866-255-0654.

Q: Is IRS planning to update IRC 7502-timely mailing is timely filing rule with other USPS services such as USPS priority mail where the tracking number shows when it hits the IRS system?

A: That is an excellent question. We will put this forward.

Q: Does the new electronic Certified Mail that providers are offering comply with IRS rules? It's still "certified mail" per USPS standards but it doesn't have the separate postcard, and the confirmation of receipt is all electronic.

A: Yes, we believe it does. IRS mailrooms have been in the 'digital age' if you will for quite some time.

**Next Scheduled Meeting; Wednesday, January 15.**