

February 21, 2024

Pacific Northwest Action Wednesday IMRS Call

Virtual Meeting via MS Teams

Time: 10:00 am –11:00 am (PDT)

Attendees:

Internal Revenue Service

- John Blakeman, Stakeholder Liaison
- Lelah Martinez, Stakeholder Liaison
- Mercean Lam, Stakeholder Liaison
- Kristen Hoiby, Stakeholder Liaison
- Melissa Chapman, Taxpayer Advocate Service, AZ

Practitioner Representatives

- Jeremy Saladino, WA
- Robin Harris, NTPI
- Lisa Rogers, AKSCPA
- Steven Stauss, NM
- Ami Oppe, AKSCPA
- Ellen Briscoe, NMSEA, NATP
- Judy Hanson, WSTC President
- Terry Bakker, OAIA
- Anne Rothrock, NM
- Teresa Moore, WY
- James R. Adelman, EA
- Kate Grubb, WSSEA
- Krish Perinkulam, AzSEA
- Sarah Northcutt, OSCPA
- Michael Davidson, OrSEA
- Edwin del Carpio, WA
- Kristen Keats, OSCPA
- Jaye Tritz, AZ NATP
- Vera Likhonin, WA
- Melissa Burr, OSCPA
- Robin Smith, WSTC
- David Freeland, AAATP
- Doug Henne, OSCPA
- John Hawkins, OSCPA
- Gail Baudendistel, WA

Meeting Summary

Lelah Martinez, Stakeholder Liaison

The IRS has expanded eligibility and access to business tax accounts to individual partners of partnerships and individual shareholders of S corporations. Sole proprietors, S corporations, and business partnerships now have the ability to download a PDF version of their business tax transcript. These forms include but are not limited to: Forms 940, 941, 943, 944, 945, 1065, 8288, 11-C, 730, 1120S and 2290. Sole proprietors also can view certain notices such as the CP080, CP136, and CP216F.

In order to access their business tax account, individual partners and individual shareholders must have previously submitted a business return with a Schedule K-1 and had it processed by the IRS. Sole proprietors can use their existing log in tied to their Employer Identification Number (EIN) to access their account. Without an EIN, sole proprietors can instead sign up for an "IRS individual online account". For further details and instructions on where and how to set up an account, check out [Business tax account | Internal Revenue Service \(irs.gov\)](#) .

John Blakeman, Stakeholder Liaison

This filing season selected taxpayer assistance centers, about 250 TACs, will have extended hours on Tuesdays and Thursdays. The extended hours are 7:30 am – 8:30 am and 4:30 pm – 6 pm via appointments (call 844-545-5640.), and walk-in as well. Appointments are required for cash payments. For those who need sign language interpretation, have them call TTY/TOD 800-829-4059 to make an appointment. Extended hours will be available through April 16, 2024.

Make sure the services you need are available at your TAC before going...especially for cash payments. Not all TACs accept cash payments. To find a TAC near you, use our TAC Locator Tool here: [Contact Your Local IRS Office | Internal Revenue Service](#)

IMRS...give us your issues

Issue Management Resolution System is a formal process by which we are able to elevate your issues to those who may be able to affect change.

So that being said, what are some issues that you've been itching to talk on? In all honesty, that's really a lot of what IRS is running on right now...your feedback on how IRS should be spending the Inflation Reduction Act funds that are coming our way. What do you want the IRS of the future to look like? If you have suggestions please send an email to your local SL.

Questions and Answers!

Q: We have an elderly client who has not worked for some years, and he received a W-2 from a business. This is the first time we've seen this and wonder if others have seen anything similar?

A: Indeed that is quite perplexing as to why they would send a W-2, and we shall ask if others have seen anything similar.

Q: What is the proper time to wait for an amended return to be processed before calling Taxpayer Advocate Service?

A: Typically, TAS criteria is 30 days past normal processing time and we usually say to allow 120 days for amended return so that would be 150 days. If there is a hardship reason to expedite the return processing explain that hardship on the 911 when submitted.

[Home - Taxpayer Advocate Service \(TAS\) - Taxpayer Advocate Service \(irs.gov\)](#)

Q: Will preparers get to see what is on their client's online account via their tax pro account? For example, will they be able to see their client's S-Corp election?

A: Yes, the preparer should be able to see what the client sees on their online account, although we are not sure if the actual 'Form 2553' would be there.

[Tax Pro Account | Internal Revenue Service \(irs.gov\)](#)

Q: Is KBA [knowledge based authentication] required for e-Signatures?

A: KBA is required for the 8879, but beyond that we have not seen anything.

[Details on using e-signatures for certain forms | Internal Revenue Service \(irs.gov\)](#)

Q: We are having issues with unprocessed S-Corp elections. It really creates trouble down the road when the election isn't processed timely.

A: We are hearing this issue in several other areas, and the issue has been raised.

Comment: We are having some issues with PPS and calls being disconnected after being put on hold by the assistor. After about 10 minutes on hold the call hangs up. On a brighter note, the wait times are low, which is good.

Q: We continue to lobby for a % amount of withholding on W-4 and W-4P, but to no avail. Is there anything more we can do?

A: We do understand the frustration, and we will continue to put forth the suggestion. Persistent tapping, as they say, breaks the stone.

Q: We filed Form 3911 in October for a taxpayer whose refund was never received. It was mailed to the proper address, so we suspect it was stolen. We have yet to receive an answer. How long does it usually take for the 3911 to process and receive an answer?

A: The webpage here has some options, but it may be time to call TAS, although we are not sure if they can help with BFS matters.

[Refund Inquiries | Internal Revenue Service \(irs.gov\)](#)

Q: Have you heard anything about whether another round of Child Tax Credit is coming, and also have you heard anything on the 100% bonus depreciation that is also making its way through Congress?

A: As soon as information is available, we will definitely pass it along. We do not comment on pending legislation as a rule...but in all honesty, we've not heard anything yet.

Next Scheduled Meeting; Wednesday, March 20, 2024... *almost spring, thank goodness!*