

**January 19, 2022**

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

**Virtual Meeting via WebEx**

Time: 10:00 am –11:00 am (PDT)

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**Attendees:**

Internal Revenue Service

- John Blakeman, Stakeholder Liaison
- Cathye Mason, Stakeholder Liaison
- Kristen Hoiby, Stakeholder Liaison

Practitioner Representatives

- Laurie Brock, Oregon TAP
  - Teresa Moore, WY
  - Jeremy Saladino, WA
  - John Hawkins, OSCP
  - Jim McClafin, WSSEA
  - Barbara Culver, WSSEA
  - Lisa Rogers, AKSCPA
  - Edwin del Carpio, WA
  - Melissa Burr, OSCP
  - Cindy Polley, WA
  - Doug Henne, OSCP
  - Elliott Gidan, CO
  - Kate Grubb, WA
  - Daniel Stearns, ORSEA
  - Steven Fox-Middleton, WA
  - Michele Allen
  - Carol Wild, OSTC
  - Harriet Strothers, OSCP
  - Katrina Anderson, OSCP
  - Dale Marino, OSTC
  - Michael Davidson, ORSEA
  - Judy Hanson
  - Chris Yaw, WSTC
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**Meeting Summary**

Let the fun begin! Here are some important dates to remember:

January 14 – Free File opens

January 18<sup>th</sup> – 4<sup>th</sup> Quarter ES payments due

January 24 – The Big Day!...start submitting returns

April 18 – Filing due date for most of us

April 19 – Filing due date for ME and MA

Most prep software was up and running to prep returns on the 14<sup>th</sup>, so many of you may have already started on this. Hopefully everyone got clients to make the final 2021 estimated payments yesterday. Monday is, of course, the big day. FYI, folks in MA and ME get an extra day to file because both celebrate a state holiday.

“Get an IP PIN” is back up online and the CP01A letters for IRS enrollees are going out. Please let clients know they should wait until the end of January to receive this year’s IP PIN by mail. After that, they can try to retrieve online through the application or call to request assistance. Apparently, some of the letters went out unsealed but taxpayers are advised the letters are good-there is no SSN information in the CP01A so there is not enough information to cause concerns for ID theft, etc. We apologize for the person or persons who forgot to fill the water tank on the automatic envelope sealer...

Remember, if you voluntarily enrolled you do NOT get the letter-taxpayers (like Cathye!) who signed up have to go back into “Get an IP PIN” (NOT their online accounts) to retrieve the current year IP PIN. And if (like Cathye) they are not yet set up for ID.Me they will have to do so to enter “Get an IP PIN” at this time...

Cathye did not enjoy the ID.Me experience but she got it done. Just a thought here-we have heard of challenges to completing the signup process for ID.Me (some of us have personal stories...cough...Cathye) so it would be a good thing to get that ID.Me “account” prior to this summer when there may be a rush to meet a deadline. Apparently if you can do it with an i-phone it will be very straightforward, but us Android users or desktop aficionados will be in for a treat! And the Oregon driver’s license is NOT photogenic, but not sure about WA or AK.

### **SAVE THOSE LETTERS!!**

Did we get your attention here? It really is crucial to have accurate information about **what the IRS** shows as the prepayments for the Recovery Rebate Credit and the Child Tax Credit. Both of these credits have to be reconciled as part of the return preparation process **and you will want the entry on the return to match the IRS records.** Because if it doesn’t, it will go right to Error Resolution...for who knows how long....If your client lost a payment or believes it went missing or was stolen, then the remedy is to ask IRS to trace it. If you have a client in this position, the information to request a trace is online in the FAQs for the Economic Impact Payments: <https://www.irs.gov/newsroom/questions-and-answers-about-the-third-economic-impact-payment-topic-j-payment-issued-but-lost-stolen-destroyed-or-not-received>

FOIA Fees are increasing:

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. when 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.

The IRS [FOIA Guidelines](#) have also been updated to reflect the changes above.

IRS Webinars for Tax Pros:

Some great webinars coming up! Just click on the link(s) below to register. And remember, you can always visit the IRS page to see what's coming up: [Webinars for Tax Practitioners](#)

Updates from NTA: <https://www.webcaster4.com/Webcast/Page/1148/44040>

Bankruptcy and IRS: <https://www.webcaster4.com/Webcast/Page/1148/43857>

Due Diligence/Audit: <https://www.webcaster4.com/Webcast/Page/1148/44144>

The Taxpayer Advocate released her report to Congress on the 12<sup>th</sup>. Here is the link if you would like to check it out. It is always an interesting read. [2021 Annual Report to Congress](#)

Also, check out this recent blogpost by our NTA-very informative -

[NTA Blog: The IRS Hasn't Processed My Power of Attorney Form. Should I Submit Another? - Taxpayer Advocate Service](#)

Regarding the FIRE application [Filing Information Returns Electronically]:

There has been a lot of buzz in the past few days around the FIRE app and how it is not working that well at all..... Here are some updates:

- The TCC application company name needs to match exactly to what they put on their Form 4419. This causes an error when it does not.

- The FIRE username must be changed if it does not meet the new criteria. If the system prompts them to update it in log in then they must. If there is not prompt to change it then they are good.
- Across all of EPSS users were getting 404 error [page not found]. This included FIRE, e-File applications, ACA TCC applications, TIN matching and more. We are hearing that this has been fixed.

The help lines are so busy that the team leads are answering calls.

It seems that the FIRE system is REALLY busy right now.

### **Questions and Answers:**

First of all, **we would like to post a request** from one of our Washington partners, Kate Grubb. Kate is looking for representatives from Alaska and Idaho to be on the Working Together Symposium planning team. The Working Together Symposium is an event that is along the same lines as our Oregon Practitioners Forum; a full day event of speakers and CE. The planning team gets to decide how that looks! If you would like to volunteer...their next meeting isn't until after filing deadline...just send either John or Cathye an email.

Q: Lately, we have been seeing more rejected late S-Corp elections. While we realize that doing a late election isn't the best thing to do, these elections haven't really been an issue until now. Is this something the Service is doing now?

A: We haven't really heard any noise on this issue yet. We will put the question on our IMRS discussion board and see if others are hearing this, and go from there.

Q: Can taxpayers get their information [i.e. the EIP 3 and Advance CTC payment info] from the 1-800-829-1040 assistors?

A: Yes, the 1040 Help Line assistors should be able to get that information for taxpayers, just remember they have to pass the identity check first, so that would mean having the most recently PROCESSED return handy...

Q: Is there any way to get the ID Theft marker off of the account temporarily when sending in a balance due return? It seems like it is counterproductive when the taxpayer owes \$\$...it seems unlikely that the fraudsters would send in a return showing \$\$ owed.

A: Yes, this does make sense, and we will inquire if that is possible.

Q: Regarding final returns and deceased taxpayers, often the final return generates some correspondence from the IRS, especially if there is a refund owed. The letter often asks that the taxpayer call and provide additional information. It is unlikely,

nay, impossible for the dead person to call, so maybe IRS could re-word some of those paragraphs? Like, the executor [trix] might be the one who can call?

A: We totally understand on this. We'll get this on the discussion board for feedback and see about elevating it further. For now, your best bet is to have the POA or the personal representative make an appointment at a TAC to authenticate representation for the estate and substantiate the refund to get it released.

**Next Scheduled Meeting, February 16, 2021**