



Area 3 IMRS Updates Web Conference Summary

March 21, 2023

Document Upload Tool (DUT)

- Taxpayers who receive certain notices requiring them to send information can submit their document online using the DUT, regardless of whether they have an IRS Online Account
- Taxpayers and/or tax professional can electronically upload documents
- The feature will be available for nine IRS notices
- The notices will include the link for the DUT and a unique access code
- When using the tool taxpayers will need to input the unique access codes, their first and last name and their tax identification number (SSN, ITIN or EIN)
- Taxpayers can upload up to 40 files (15MB per file)
- Taxpayers will receive a confirmation that the IRS received the documents an IRS employee assigned to the case will manage the transmission
- Reference: IR 2023-29 [Taxpayers can now upload more documents to IRS; new online option for 9 notices can help resolve issues faster | Internal Revenue Service](#)

Online Payment Options

- Taxpayers can use their [Online Account](#) to make secure same day payments for their 2022 balance due and to make quarterly estimated tax payments
- [Direct Pay](#) is also available to make one-time payments without signing into an IRS Online Account
- Using Direct Pay, payments can be made using a checking or saving account and schedule up to 365 days in advance
- Taxpayers can use [Electronic Funds Withdrawal \(EFW\)](#) to pay from their bank account when using tax preparation software or a tax professional.
- EFW is only available when electronically filing a tax return
- Taxpayers can use a [3rd party payment processor](#) to make payments online, by phone or with a mobile device.
- Third party payment processors charge a fee that varies and IRS does not receive any fees for these payments.
- Taxpayers who prefer to pay in cash at a Cash Processing Payment Company. For FAQs visit www.irs.gov/paywithcash
- Payments made by [check or money order](#) should be made payable to the United States Treasury and mailed with the payment voucher, Form 1040-V.
- Interest and penalty will apply to any payment made after April 18
- Taxpayers who cannot full pay should consider an [online payment agreement](#)

Webinars

Current listing - [Webinars for Tax Practitioners](#)

For a list of all archived webinars visit [IRS Video Portal Home Page \(irsvideos.gov\)](#).

Note: Continuing Education credits are not available for archived webinars.

Issues

1. An Illinois practitioner stated I have client who spouse died in 2021 and I am just filing their 2021 taxes. The IRS rejected it due to the Social Security Administration locking the social security number. Does the return have to be mailed to IRS or should I wait to get a letter from IRS first?

Response: Mail the return for processing. We don't believe the Social Security Number will be unlocked.

Status: closed

2. An Illinois practitioner asked when will the Document Upload Tool (DUT) be available for CP500 series?

Response: We do not have a date for when taxpayers can use the DUT for CP500 series notices. In the coming months and years, the IRS plans to expand the use of the DUT to other notices.

Status: Closed

3. An Ohio practitioner is asking if there is a systemic problem when e-filing a taxpayer's final return upon death. The system is not accepting the final return with a Form 1310.

Response: Form 1310 shouldn't have to be filed if you are claiming a refund and you are a court-appointed or certified personal representative filing the decedent's original return. A copy of the court certificate showing your appointment should be attached to the return as stated in Publication 559, page 6: <https://www.irs.gov/pub/irs-pdf/p559.pdf>



You should only e-file the original Form 1040, with the Form 1310 attached if you ARE NOT the surviving spouse of court-appointed representative as stated in the instructions on page 1: <https://www.irs.gov/pub/irs-pdf/f1310.pdf>

Status: Closed

4. A Kentucky practitioner asked if there was a delay in processing the electronic extensions for Forms 1065 and 1120s. She filed extensions for several clients on Tuesday, March 14, 2023 and did not receive acknowledgements until Saturday.

Response: There was no indication of a problem with IRS receiving requests for extension for Forms 1065 and Form 1120-S. The issue appears to be a software issue since many practitioners were attempting to file extensions during this time.

Status: Closed

5. A Kentucky practitioner asked can the S-Corporation election (Form 2553) be filed electronically? I know there is a way to do it with the first return, but I haven't seen it work.

Response: The instructions to Form 2553 states: Generally, send the original election (no photocopies) or fax it to the Internal Revenue Service Center. If the corporation (entity) files this election by fax, keep the original Form 2553 with the corporation's (entity's) permanent records. However, certain late elections can be filed attached to Form 1120-S. See Form 2553 instructions on page 2 for more details on late elections: <https://www.irs.gov/pub/irs-pdf/i2553.pdf>

Status: Closed

6. An Indiana practitioner stated several clients have received letter 12C within 3 weeks of filing their return. The letter is asking them to fax in Form W-2 or Form 1099 even though the IRS has the original. The letter states if there is no response, IRS will reduce the refund or increase the tax.

Response: Our Integrity & Verification Operation (IVO) issues Letter 12C. When we process current year tax returns, we generally do not have the Forms 1099 or W-2 information available to verify income and withholding. Income and withholding information generally are not available until June or July of the current processing year.

The practitioner or taxpayer should follow the instructions in Letter 12C. See IRS webpage [Understanding Your Letter 12C | Internal Revenue Service \(irs.gov\)](#) for more details.

Status: Closed

7. An Illinois practitioner stated a Withholding Agent was making federal tax deposits for Form 1042. Payments were made using EFTPS. The Withholding Agent has payment confirmations dating back to 2021. The payments did not post to the account. When the practitioner contacted PPS about the missing payments, she was told that PPS did not need the confirmation number(s) and she would be contacted once research on the payments was concluded. The practitioner has been trying to get the missing payments issue resolved since August 2022. The practitioner asked how long it takes to post payments to the taxpayer's account. Does IRS post payments as they come in or wait for the Form 1042-S?

Response: Payments are posted to the account as they are received. We do not wait for Form 1042 to post payments to the account. To escalate the issue of the missing payments complete and fax Form 911 to your local taxpayer advocate office.

Taxpayer Advocate Service Office: Chicago, IL
[Form 911, Request for Taxpayer Advocate Service Assistance](#)
Fax Number: 855-833-6443

Possible Criteria: (5) The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem

Status: Closed

Feedback

A North Carolina practitioner stated in other IRS group meetings, state tax representatives were included in the meeting. The state representatives would report state updates to the group. This may lead to some state specific questions that may be helpful to attendees as well.

An Illinois practitioner commended us for providing the IMRS meeting as a platform for practitioners. He also commended our continued effort to improve online options and communication through technology.

A Kentucky practitioner stated she can't wait to file Form 1099s using IRIS. She is a registered transmitter.



Reminders

Taxpayer Assistance Centers (TACs) across the country will be holding Special Saturday hours. During these Saturday hours people can walk in for all services routinely offered at the office and an appointment is not required. Visit IRS Face-to-Face Saturday Help for dates and locations.

To attend the monthly payroll call, send an e-mail to sbse.payroll@irs.gov for an invitation. The call is for payroll providers only. The call takes place on the first Thursday of each month at 1 pm ET.

The IRS is hiring!! Visit the [IRS Careers – Events](#) page to learn more about the Virtual Information Sessions we are hosting. Also visit USAJOBS - The Federal Government's official employment site to see the positions available. Please share the information amongst your networks.

Our next meeting is scheduled April 25, 2023 and will be hosted on Microsoft Teams

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