**First Thursday Minutes**

**March 4, 2021**

Just a note – Karen Brehmer made this look so easy. These notes are brief, compared to those she produced.

Doug Blade welcomed everyone to the call and reminded/informed everyone that Karen Brehmer had retired at the end of February. He asked everyone to enter in chat the name of the tax professional group you belong to, or the tax firm you work for, or both. Also, the state where you work. We have tax pros from many states on this call.

The format has changed a little of these notes and they will no longer list who attended. As accountant you will understand the cost benefit of the change. When this was a small call with three to five states and 12 tax pros it was quick and easy to add the attendance list. Now with a much larger call with some months 125 tax pros are on the call. It is taking a lot time we don’t have to perfect and include the list. The thinking is you need the IRS and State Tax information shared a lot more than who was on the call from two States away.

**Webinars**

Please check [Webinars for Tax Practitioners](https://www.irs.gov/businesses/small-businesses-self-employed/webinars-for-tax-practitioners) for updates

**Links to Discussion Items –**

Form 2848/8821:

<https://www.irs.gov/tax-professionals/submit-forms-2848-and-8821-online#2848-8821-faqs>

IRS Webinar: [Uploading Forms 2848 and 8821 with Electronic Signatures](https://www.irsvideos.gov/Webinars/UploadingForms2848And8821WithElectronicSignatures)

Recovery Rebate credit:

<https://www.irs.gov/newsroom/recovery-rebate-credit> for general information

<https://www.irs.gov/newsroom/recovery-rebate-credit-frequently-asked-questions> for details in the FAQ’s

<https://www.irs.gov/newsroom/economic-impact-payments-partner-and-promotional-materials> for you to grab outreach materials to use

EIP Debit Cards:

<https://www.irs.gov/coronavirus/second-eip-faqs#eipcards>

Voluntary IP PIN opt In:

***[Filing an application for an IP PIN](https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin%22%20%5Cl%20%22collapseCollapsible1614372177496)***

**Discussion items**

**Doug Blade provided information about Form 2848/8821 processing etc.:**

irs.gov states – Still experiencing backlogs and long wait times. Mail, Fax and Online worked in a first in first worked order. Do not submit duplicate authorizations as these cause further delays.

We have learned that PPS and for in-person interaction with Field personnel will need a “wet ink Signature” on Forms 2848/8821.

**Cathye Mason provided information about RRC:**

We have more RRC info available now.

* [Recovery Rebate Credit](https://www.irs.gov/newsroom/recovery-rebate-credit)
* [Recovery Rebate Credit Frequently Asked Questions](https://www.irs.gov/newsroom/recovery-rebate-credit-frequently-asked-questions)

**Kathleen Fox provided information about F1040 Rejects AGI Mismatch and 2019 not processed:**

* 2019 return not yet processed
* 2020 e-filed return rejecting due to prior year AGI mismatch
* Non-Filers: Enter payment Info Here tool

Enter $0 (zero dollars) for your prior year Adjusted Gross Income if return not processed.

Enter $1 (one dollar) if you used the Non-Filer tool in 2020 to register for an EIP in 2020

**Kathleen Fox provided information about EIP Debit Cards:**

[***Why have I received a letter indicating I haven’t activated a debit card for my second Economic Impact Payment? (added March 1, 2021)***](https://www.irs.gov/coronavirus/second-eip-faqs#collapseCollapsible1616699997445)

Those who have still not activated their card are being sent a letter reminding them to activate their card or to request a replacement if they accidently threw it away.

The EIP cards were originally mailed in early January 2021 to about 1.4 million people who were eligible for a second Economic Impact Payment and would have otherwise received a check. The EIP cards were issued by MetaBank®, N.A. and came in a plain envelope from Money Network Cardholder Services.

For this reminder mailing, the Treasury Department logo will be visible on the envelope and letter. The left front of the envelope will clearly include this notation: “Not a bill or an advertisement. Important information about your Economic Impact Payment.” The inside of the letter will include instructions for people who haven’t activated their card yet and includes a picture of what the debit card looks like.

Once the card is activated, people can transfer the funds to a bank account, get cash surcharge-free at an In-Network ATM or request a Money Network® Balance Refund Check. This is a check from MetaBank® for the amount on your card.

For more information, visit EIPcard.com or call MetaBank Customer Service at 800-240-8100 (24 hours a day, 7 days a week). Additional information, including answers to frequently asked questions and other resources is available at [IRS.gov/coronavirus](https://www.irs.gov/coronavirus-tax-relief-and-economic-impact-payments).

For more information about claiming the Recovery Rebate Credit, see [EIP Card Not Activated: I received an EIP card for my second Economic Impact Payment but didn’t activate it to use the funds. Can I claim the full amount of the 2020 Recovery Rebate Credit?](https://www.irs.gov/coronavirus/second-eip-faqs#caniclaimfullamt)

**Doug Blade provided information about voluntary opt into IP PINs with no online account:**

[***Filing an application for an IP PIN***](https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin#collapseCollapsible1614372177496)

If your income is $72,000 or less and you can’t use the online tool, file [Form 15227, Application for an Identity Protection Personal Identification Number PDF](https://www.irs.gov/pub/irs-pdf/f15227.pdf). You must have:

* A valid Social Security number or Individual Taxpayer Identification Number
* An adjusted gross income of $72,000 or less
* Access to a telephone

We will use the telephone number provided on the Form 15227 to call you, validate your identity and assign you an IP PIN for **the next filing season**. For security reasons, the IP PIN cannot be used for the current filing season. You will receive your IP PIN via the U.S. Postal Service the following year and in the future.

[***Requesting in-person authentication***](https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin#collapseCollapsible1614372177493)

If you are unable to verify your identity online or with the [Form 15227, Application for an Identity Protection Personal Identification Number PDF](https://www.irs.gov/pub/irs-pdf/f15227.pdf) process or you are ineligible to file Form 15227, you may [make an appointment](https://www.irs.gov/help/contact-your-local-irs-office) for an in-person meeting at a Taxpayer Assistance Center. Please bring one picture identification document and another identification document to prove your identity. Once we verify your identity, you will receive your IP PIN via the U.S. Postal Service within three weeks. You will receive your IP PIN annually through the mail.

**State Departments of Revenue**

**Minnesota - Mark Krause. MN homepage:** [**https://www.revenue.state.mn.us**](https://www.revenue.state.mn.us)

Minnesota Update for 3/2/2021:

* We have noticed some preparers overriding 2020 earned income for the WFC to 2019 earned income. We did not conform to this provision in the federal tax law.
* Just a reminder that if you hear of employers unwilling to issue a W-2c due to incorrect wage allocation amongst states, please report that employer to us so we can follow up with additional education for them.
* We've been getting a lot of questions on if Paycheck Protection Program loans that are forgiven are going to be tax-free. I don't know. However, include the forgiven amount on the return the year it was forgiven.
* We have posted FAQs and updated the website for section 179 and are currently drafting FAQs for PPP
* We changed the date we are discontinuing our touch tone file and pay system from April 15 to April 20. This still could potentially effect filers whose return is due April 30.

**Iowa – Kurt Konek**. IA homepage: [**https://tax.iowa.gov/**](https://tax.iowa.gov/)

**Wisconsin – Nate Weber.** WI homepage [**https://www.revenue.wi.gov**](https://www.revenue.wi.gov)

**Kansas - Carl York**. KS homepage [**https://www.ksrevenue.org/**](https://www.ksrevenue.org/)

**Nebraska – Fran Krejci.** NE homepage [**https://revenue.nebraska.gov/**](https://revenue.nebraska.gov/)

* Subscribe to notifications for up to date information being posted to website, <https://public.govdelivery.com/accounts/NEREV/subscriber/new>

 **North Dakota – Liliya Montgomery.** ND homepage [**https://www.nd.gov/tax/**](https://www.nd.gov/tax/)

* For tax pros: <https://www.nd.gov/tax/user/tax-professionals>

**Missouri – Kim Gorman.** MO homepage [**https://dor.mo.gov/**](https://dor.mo.gov/)

* 2020 Forms are available for Missouri DOR at [www.dor.mo.gov](http://www.dor.mo.gov)

**Illinois – Maribeth Oliver.** IL homepage [**https://www.illinois.gov**](https://www.illinois.gov/)

Illinois shared that are processing returns as of 2/12/21 and e-filed returns with direct deposit are taking about 4-6 weeks if a clean return with no errors. If there are errors it will take longer.

One issue they are seeing with e-filed returns is on schedule M Line 37. M is for Railroad Retirement unemployment. Many are putting their Illinois unemployment on this line and causing the return to suspend to and take longer to process.

**Department of Revenue**

Fran Krejci Nebraska Department of Revenue

Mark Kruase Minnesota Department of Revenue

Nate Weber Wisconsin Dept of Revenue

Kurt Konek Iowa Department of Revenue

Liliya Montgomery North Dakota Office of State Tax Commissioner

Kim Gorman Missouri Department of Revenue

Maribeth Oliver Illinois Department of Revenue

Tami Ryals Idaho State Tax Commission

Tom Shaner Idaho Department of Revenue

**Internal Revenue Service**

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| --- | --- | --- | --- |
| **Name** | **Email** | **Location** | **States covered** |
| Alan Gregerson | Alan.J.Gregerson@irs.gov | MN | MN, ND, SD, IA |
| Ann Burton | Ann.Burton@irs.gov | CO | CO |
| Brian Wozniak | Brian.Wozniak@irs.gov | OR | OR |
| Cathye Mason | Cathye.S.Mason@irs.gov | OR | OR, WA, AK |
| Doug Blade | Douglas.Blade@irs.gov | IL | IL, MO, KS |
| Jody Stamback | Jody.K.Stamback@irs.gov | UT | UT, ID |
| John Blakeman | John.W.Blakeman@irs.gov | OR | OR, AK |
| Kathleen Fox | Kathleen.M.Fox@irs.gov  | KS | KS, MO, NE |
| Kristen Hoiby, Area 6 Manager  |   | WA | Pacific NW, Rocky Mountain, Midwest |
| Mike Mudroncik | Michael.J.Mudroncik@irs.gov | IL | IL, WI |
| Neki Cox | Neki.M.Cox@irs.gov  | CO | WY, MT |

**Next Call**

**The next call will be on April 1, 2021.** We’ll send out the Zoom.GOV link closer to that date.

Meetings are one hour long. Come when you can, leave when you must.

Thank you to everyone who attended. We appreciate your time and input.