

Date: May 22, 2019 (Wednesday)

Meeting Subject: IRS Illinois Practitioner Liaison Meeting
Chicago, Illinois

8:30 a.m. – 11:30 a.m.

MEETING SUMMARY

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Current IRS Outreach Initiatives – Information for Your Practice and Your Clients

IRS Solutions Can Help Taxpayers File and Pay on Time

<https://www.irs.gov/newsroom/what-are-the-benefits-of-filing-and-paying-my-taxes-on-time-irs-options-can-help>

E-News for Tax Professionals – Free Weekly IRS News Publication Straight to Your Email Inbox

<https://www.irs.gov/newsroom/e-news-subscriptions>

Estimated Tax Payments - IRS has seen an increasing number of taxpayers subject to estimated tax penalties. Help your clients avoid these penalties by adjusting their withholding or the amount of their estimated tax payments.

<https://www.irs.gov/businesses/small-businesses-self-employed/estimated-taxes> for more information.

Payment Options – the IRS provides a wide range of options for taxpayers to make their payments.

<https://www.irs.gov/payments> for complete information.

Identity Theft & Phishing/Data Protection - the IRS combats tax-related identity theft with an aggressive strategy of prevention, detection and victim assistance. Get information and guidance for individuals, tax professionals and businesses.

<https://www.irs.gov/identity-theft-fraud-scams/identity-protection> for more information.

Tax Professional Data Theft and Protection - All tax professionals should be aware that they, too, are targets of cybercriminals seeking access to client data in order to file fraudulent tax returns for refunds. Are you prepared? Protect your clients and protect yourself by taking a few critical steps

See <https://www.irs.gov/individuals/data-theft-information-for-tax-professionals> for full details.

Tax Reform: Qualified Business Income Deduction (IRS Section 199A) – IRS.gov has the Information You Need for Your QBID Questions

<https://www.irs.gov/newsroom/qualified-business-income-deduction>

Tax Reform: New Achieving Better Life Experiences (ABLE) Account Benefits for those with Disabilities

<https://www.irs.gov/newsroom/irs-reminds-those-with-disabilities-of-new-able-account-benefits>

Tax Reform: Basics for Employers

<https://www.irs.gov/newsroom/businesses>

Tax Reform: Employer Credit for Paid Family and Medical Leave

Tax Reform: Depreciation and Expensing for Businesses

<https://www.irs.gov/newsroom/businesses>

Tax Reform: Highlights for Individual Taxpayers

<https://www.irs.gov/newsroom/individuals>

Tax Reform: 2019 Paycheck Checkup - following the tax law changes, encourage all your individual clients to do a paycheck checkup using the IRS's [Withholding Calculator](#) and, if necessary, complete a new [W-4 Form](#).

<https://www.irs.gov/newsroom/time-for-a-paycheck-checkup> for more information.

Tax Reform: Opportunity Zones - changes in the tax law has created qualified opportunity zones to encourage tax-favored investment in distressed communities throughout the country and U.S. territories. Under the new law, investors may be able to defer tax on almost all capital gains they invest after December 31, 2017, through December 31, 2026.

<https://www.irs.gov/newsroom/individuals>

Presentations from Representatives of IRS Operating Units

Communications & Liaison, Stakeholder Liaison – Craig Crews, Area Manager

- Craig welcomed the attendees and discussed the current operations of Stakeholder Liaison and the importance of the relationships SL maintains with the Illinois practitioner organizations.

Communications & Liaison, Stakeholder Liaison – Doug Blade and Ley Mills – Qualified Business Income Deduction Presentation

- Doug and Ley went through the PowerPoint presentation which is included as an attachment.
- IRS provides information on the QBID, including Q&As, at <https://www.irs.gov/newsroom/qualified-business-income-deduction>

Criminal Investigation (CI) – Tara Sullivan, Special Agent-in-Charge

CI Overview

Criminal Investigation (CI) serves the American public by investigating potential criminal violations of the Internal Revenue Code and related financial crimes in a manner that fosters confidence in the tax system and compliance with the law.

Current Operations Update & CI's Annual Report for Fiscal Year 2018

- CI is now emphasizing a data driven approach to identifying and fighting crime.
- Full information on CI's activities during fiscal year 2018 can be found in its annual report located at https://www.irs.gov/pub/irs-utl/2018_irs_criminal_investigation_annual_report.pdf

Offshore Voluntary Disclosure Program Closed on September 28, 2018

For full information please see <https://www.irs.gov/individuals/international-taxpayers/closing-the-2014-offshore-voluntary-disclosure-program-frequently-asked-questions-and-answers>

Field Collection & Collection Civil Enforcement Advice - Small Business/Self-Employed, Collection Operations, Adrian Gonzalez, Director Civil Enforcement Advice & Support Operations

Recent Changes in IRS Collection Operations - Nationwide

- Nationwide, IRS is looking to hire approximately 600 new revenue officers.
- IRS has seen an increase in bankruptcy cases.
- Centralized lien operations are now a part of IRS campus collections.
- Lien certificates are being centralized in Cincinnati.
- The Advisory and Property Appraisal Liquidation Specialist (PALS) organizations are now a part of Field Collection.
- PALS is working with the General Services Administration (GSA) on a pilot program where the GSA auction web site is used to sell property (primarily autos) seized by IRS.
- Other IRS seized property up for auction can be found at <https://www.treasury.gov/auctions/irs/>

Current Focus of IRS Revenue Officers Collection Efforts

- **A Federal Tax Deposit (FTD) Alert penalty program** has been implemented by revenue officers in the field.
- IRS is emphasizing that revenue officers make contact with these taxpayers in the field as face-to-face interactions yield more effective and faster resolutions.

- A variety of useful information is available to employers and their representatives on the IRS Web site. Visit IRS.gov and type "Employment taxes" in the search box. Helpful links include:

[Employment Taxes](#)
[Understanding Employment Taxes](#)
[Depositing and Reporting Employment Taxes](#)
[Employment Tax Publications](#)
[Small Business Taxes – The Virtual Workshop](#)

- **Federal Tax Deposit (FTD) Alerts** are used to determine an employer's compliance with employment tax deposit requirements for the quarter of the Alert issuance, and for subsequent quarters until the taxpayer is brought into full compliance.
- The FTD Alert process identifies, at an early stage (i.e., before the return is due), taxpayers who have fallen behind in their deposits.
- **Internal Revenue Manual section 5.7.1 FTD Alerts** provides information on the program. You can find this IRS section at https://www.irs.gov/irm/part5/irm_05-007-001.html.
- Revenue officers are conducting their investigations in the field with more face-to-face contact with taxpayers.

Payment & Collection Resources for Tax Professionals and Taxpayers

Making federal tax payments - <https://www.irs.gov/Payments>

IRS Payment Plans & Installment Agreements - <https://www.irs.gov/Individuals/Payment-Plans,-Installment-Agreements>

IRS Offer-in-Compromise - <https://www.irs.gov/Individuals/Offer-in-Compromise-1>

Collection Procedures for Taxpayers Filing and/or Paying Late - <https://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Collection-Procedures-for-Taxpayers-Filing-and-or-Paying-Late>

Some of the collection presentations available at www.irsvideos.gov include:

Completing Form 656, Offer in Compromise

IRS Collection Process Part 2: Partial Payment Installment Agreements and Form 1099-OID Original Issue Discount Refund Scheme

- IRS Publication 4235 "Collection Advisory Group Numbers and Addresses." You can access the publication at <https://www.irs.gov/pub/irs-pdf/p4235.pdf>.
- Lien withdrawal resources for taxpayers and tax professionals can be found at <https://www.irsvideos.gov/?search=liens> .

Field Examination - Small Business/Self-Employed, Examination Operations, Midwest Area – Annette Jones, Territory Manager

Exam Organization Updates

- Small Business/Self-Employed is looking to hire 400 revenue agents nationwide.

Exam Program Areas of Emphasis During Fiscal Year 2019

- Audits that are and will be undertaken during the fiscal year will include an increased focus on flow-through entities due to the increased number of flow-through tax return filings.
- Audits involving abusive tax scheme promoters and abusive tax scheme transactions. Fifty-three injunctions have been used so far to stop these promoters.
- Audits of the Research & Experimentation Credit, Offshore Voluntary Disclosure and National Research Program cases.
- Exam will be completing preparer visits reviewing the controls that preparers have in place.

Examination Resources for Tax Professionals and Their Clients

- “Your Guide to an IRS Audit” is available for viewing at <https://www.irsvideos.gov/Audit/>
- Abusive offshore tax avoidance schemes. IRS.gov offers an Abusive Offshore Tax Scheme toolkit at <https://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Abusive-Offshore-Tax-Avoidance-Schemes>.
- Information for tax professionals on the common types of abusive tax schemes the IRS sees (and how to report them) is located at <https://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Tax-Scams-How-to-Report-Them>.
- Examination also is involved with ID Theft cases. Taxpayers and tax professionals can find IRS resources on Identity Protection: Prevention, Detection and Victim Assistance at <https://www.irs.gov/Individuals/Identity-Protection>. Tax professionals and taxpayers can find the online video “Your Guide to an IRS Audit” at <https://www.irsvideos.gov/Audit/>.
- Fast Track Settlement offers Small Business/Self-Employed taxpayers an opportunity to resolve tax disputes at the earliest possible stage in the examination process. Once your application is accepted, the goal is resolution within 60 days.

Office of Appeals, Examination – Jim Helfrich, Appeals Team Manager

Requests for Appeals Face-to-Face Conferences Updated

In October 2017 in-Conference procedures were revised.

- Under the new procedures, if a taxpayer requests an in-person conference, Appeals will use its best efforts to schedule an in-person conference on a date and at a location that is reasonably convenient for the taxpayer and Appeals. Appeals’ ability to hold an in-person conference in the taxpayer’s preferred location may be limited due to regulatory requirements or resource constraints including the availability of Appeals Technical

Employees (ATEs) with subject matter expertise, inventory balancing or other workload/case assignment-related issues.

- In such instances, Appeals will identify an alternative location(s) for an in-person conference or offer alternative conferencing methods. This guidance does not change existing circuit riding procedures or workstream-specific guidance. This new procedure does not affect Campus cases. Case assistance is an option for these cases. New procedures for Campus cases will be issued late in the year.

- Appeals Initial Contact Procedure
 - No longer will issue the Uniform Appeals Letter.
 - Appeals Officer will do a substantive review within 45 days of receiving the case.
 - Then they will determine if the case is ready for Appeals and issue a more detailed letter that will list out the unagreed issues and if any information is needed.
 - Should speed up the appeals process by eliminating the down time.
- Specific Dollar Settlements are now an option on small cases.
 - A specific dollar settlement is the settlement of a case for a percentage or stipulated amount of the tax in controversy that approximates the amount that would have been reached by computing the tax.
 - Generally, \$50,000 of liability or less per year.
 - Can be used if it effects pro or subsequent years. For example, depreciation
- Appeals formalized its Docketed Exam Assistance. On Docketed cases we cannot release jurisdiction to Exam if we receive new information or issues. Now everyone is getting exam involved with the same process.
- Please when filing an appeal, file a full, complete and detailed protests so that the appeals officers have your complete set of information.

Appeals Resources for Tax Professionals & Their Clients

The Appeals web site found at <https://www.irs.gov/appeals> .

Appeals Mediation Programs

The mediation programs available under the examination process are **Fast Track Settlement (FTS) and Early Referral**.

Fast Track Settlement offers Small Business/Self-Employed taxpayers an opportunity to resolve tax disputes at the earliest possible stage in the examination process. Once your application is accepted, the goal is resolution within 60 days.

With FTS, a trained mediator from the IRS Office of Appeals is assigned to help you and the IRS reach an agreement on the disputed issue(s). You retain full control over every decision you make during the FTS process. In addition to using mediation techniques to facilitate settlement discussions, the Appeals mediator may offer settlement proposals and use Appeals' settlement authority, if needed, to resolve the dispute. Either you or the IRS may agree to or deny the Appeals mediator's settlement proposal.

The Early Referral to Appeals program allows a taxpayer to request early referral to Appeals of developed unagreed issue in an open audit (prior to 30-day letter). Taxpayer and the IRS team manager agree issue should be referred early. Remaining issues are not expected to be completed before Appeals resolve early referral issue.

Closing agreements are executed if agreement is reached. If agreement is not reached, taxpayer may request mediation or will be issued a statutory notice of deficiency.

Post-Appeals Mediation (PAM) lets you and your Appeals Officer or Settlement Officer resolve disputes while your case is still under Appeals' consideration. Once your PAM application is accepted, the goal is resolution within 60-90 days.

With PAM, a trained mediator from the IRS Office of Appeals is assigned to help you and your Appeals Officer or Settlement Officer reach an agreement on the disputed issue(s). PAM does not create any special authority for settlement by Appeals. You retain full control over every decision you make during the PAM process. No one can impose a decision on either you or Appeals.

Appeals Judicial Approach and Culture Project (AJAC) - the Appeals Judicial Approach and Culture (AJAC) project was started in 2012 to ensure the policies and practices of the Office of Appeals (Appeals) are consistent with its mission. The role of Appeals is to settle disputes on a fair and impartial basis that favors neither the government nor the taxpayer.

Appeals should not perform compliance actions. Rather, Appeals' role is to attempt to settle a case after IRS compliance functions (which include Accounts Management, Collection and Examination) have decided to which the taxpayer does not agree.

Office of Appeals, Collection – Paul Mazan, Appeals Team Manager

Appeals Collection Current Initiatives

- Appeals Collection is also looking to hire more employees.
- Collection Appeals Program (CAP) cases are being worked on a nationwide inventory basis.
- No changes in the processing of Collection Due Process (CDP) cases. However, the process is slowly moving to be paperless.
- Use electronic processes, including secure faxes, encrypted documents, virtual communications (video conferencing) to increase case processing efficiencies.

- More complex Collection Appeals Program (CAP) cases have been moved to the Appeals campus units.
- Nothing has changed in terms of mandatory meetings between Appeals and the collection manager.
- Collection Due Process cases continue to attempt to resolve disputes based upon Appeals Judicial Approach and Culture (AJAC) standards.

Appeals Collection Resources for Tax Professionals & Their Clients

- Appealing an IRS Collection decision information page on IRS.gov at <https://www.irs.gov/appeals> .

Specialty Examination, Estate & Gift Tax - Small Business/Self-Employed Division, Sara Daya, Supervisory Attorney

Estate & Gift Tax Operations Update

- Ms. Daya supervises a group of Estate & Gift tax attorneys located in Illinois and Wisconsin. However, Estate & Gift tax attorney work a nationwide inventory of cases.

Estate & Gift Tax Resources for Tax Professionals & Their Clients

Estate & Gift tax resources on IRS.gov are found at <https://www.irs.gov/businesses/small-businesses-self-employed/estate-and-gift-taxes> .

Estate & Gift Toll-Free number is: 866-699-4083 NOTE: Please call this number for questions about return accounts, lien discharges, historical 709s and extensions only.

For Tax Law Questions call: 800-829-1040 or 800-829-4933 NOTE: Questions will only be answered for those authorized on a valid Power of Attorney (POA) holder or the taxpayer.

IRS Estate & Gift Tax Local Contact

Sarah Daya
Supervisory Attorney
230 South Dearborn Street
Chicago, IL 60604-1505
Phone: 312-292-4485

Chief Counsel - SB/SE, Deputy Chief Counsel SB/SE Area Counsel Chicago, Mayer Silber, Associate Area Counsel

- The Chicago counsel's office has hired new attorneys. However, a lack of resources in the Chicago office continues to require that some cases be transferred to other counsel offices to be worked.

- More and more of the attorneys' work is being completed electronically.
- The attorneys are working on a lot of offshore voluntary disclosure cases.

Taxpayer Advocate Service (TAS) – Claudia Diaz, Lead Case Advocate

TAS Overview, Annual Report to Congress & National Taxpayer Advocate's Objectives Report

- The Taxpayer Advocate Service (TAS) *is your voice at the IRS*. TAS' job is to ensure that every taxpayer is treated fairly, and that they know and understand their rights. TAS offers free help with IRS problems that taxpayers can't resolve on their own
- If you are experiencing a hardship or systemic issue, and your case meets our criteria, please contact our office. TAS is here to help but is not a substitute for the normal processing channels. Information regarding the criteria can be found at Internal Revenue Manual section 13.1.7 which you can find through www.irs.gov at https://www.irs.gov/irm/part13/irm_13-001-007.html
- The Annual Report to Congress delivered at the end of December, includes: A summary of the 20 most serious problems encountered by taxpayers; recommendations for solving those problems; and other IRS efforts to improve customer service and reduce taxpayer burden. <https://www.irs.gov/advocate/reports-to-congress>
- The Objectives Report, delivered each June, contains the goals and activities planned by the Taxpayer Advocate for the coming year. <https://www.irs.gov/advocate/reports-to-congress>

Taxpayer Bill of Rights

- IRS has adopted a **Taxpayer Bill of Rights** as proposed by National Taxpayer Advocate Nina Olson. It applies to all taxpayers in their dealings with the IRS. The Taxpayer Bill of Rights groups the existing rights in the tax code into ten fundamental rights, and makes them clear, understandable, and accessible. You can find additional information at <https://taxpayeradvocate.irs.gov/taxpayer-rights> .

TAS in Illinois

- The different methods available to contact the TAS are identified at <https://www.irs.gov/Advocate>. The national phone hotline is 877-777-4778.

There are 2 TAS offices in Illinois.

City	Address	Phone	Fax
Chicago	230 S. Dearborn St., Room 2820, Stop 1005-CHI, Chicago, IL 60604	312-292-3800	855-833-6443
Springfield	3101 Constitution Drive, Stop 1005 SPD, Springfield, IL 62704	(217) 993-6714	855-836-2832

- You can also call the **Taxpayer Advocate Service toll-free at 1-877-777-4778**, or fill out [Form 911, Request for Taxpayer Advocate Service Assistance](#), and fax or mail it to the address above.

Taxpayer Advocacy Panel

- **IRS Taxpayer Advocacy Panel (TAP).** The Taxpayer Advocacy Panel, a Federal Advisory Committee to the Internal Revenue Service (IRS), helps to identify tax issues of importance to taxpayers and to provide a taxpayer perspective to the IRS on key programs, products, and services. It also serves as a focus group that makes recommendations to the IRS and the National Taxpayer Advocate.
- TAP members participate in meetings and focus groups and develop and submit recommendations to improve the IRS. Have a suggestion for improving the IRS and don't know whom to contact? We would like to hear from you. If you have a suggestion to improve the IRS, Speak Up! **Contact TAP at 1-888-912-1227 (toll-free number).**

TAS' Systemic Advocacy Management System – Help TAS Tackle IRS Systemic Issues

TAS operates the **Systemic Advocacy Management System**. You can help the Taxpayer Advocate Service tackle the “big-picture” problems in the IRS or the tax law by reporting them to us. These *systemic issues*: Always affect multiple taxpayers; Don't apply to just one taxpayer (but if you personally have an unresolved IRS problem, [TAS may be able to help](#)); Involve IRS systems, policies, and procedures; Involve protecting taxpayer rights, reducing burden, ensuring fair

treatment, or providing essential taxpayer services.

<https://www.irs.gov/Advocate/Systemic-Advocacy-Management-System-SAMS>

Wage & Investment Division

- W&I is responsible for the **Volunteer Income Tax Assistance (VITA) program**. The VITA program offers free tax help to people who generally make \$54,000 or less, persons with disabilities, the elderly and limited English-speaking taxpayers who need assistance in preparing their own tax returns. IRS-certified volunteers provide free basic income tax return preparation with electronic filing to qualified individuals
- You can learn about the VITA program at <https://www.irs.gov/individuals/free-tax-return-preparation-for-you-by-volunteers>
- To learn how to become a VITA volunteer go to <https://www.irs.gov/Individuals/IRS-Tax-Volunteers>.
- To apply for a VITA grant to operate a VITA clinic go to <https://www.irs.gov/Individuals/IRS-VITA-Grant-Program>.

Taxpayer Assistance Centers (TACs) Update – Nearly every tax issue can now be resolved [online or by phone](#) from the convenience of your home or office. If you need help from a Taxpayer Assistance Center (TAC), call to schedule an appointment. All TACs are now providing service by appointment. Call 844-545-5640 to schedule an appointment.

Privacy, Governmental Liaison & Disclosure (Freedom of Information Act (FOIA)) Requests

Freedom of Information Act Resources for Tax Professionals & Their Clients

- Freedom of Information Act request information can be found at <https://www.irs.gov/uac/irs-freedom-of-information>.
- There are 3 ways you can access IRS records:
 - Visit the IRS Electronic Reading Room
<https://www.irs.gov/uac/electronic-reading-room>
 - Use the Routine Access Procedures
<https://www.irs.gov/uac/routine-access-to-irs-records>
 - Make a formal Freedom of Information Act request
<https://www.irs.gov/uac/freedom-of-information-act-foia-guidelines>
- The Electronic Reading Room contains records such as Published Tax Guidance, Rulings, Internal Revenue Manual, Counsel Guidance and Freedom of Information Act Reports.

- The Routine Access Procedures tell you how to secure commonly requested records such as transcripts, copies of returns and tax court opinions.
- A formal Freedom of Information Act request should be made for records not available using the first 2 options.
- Before submitting a FOIA request, take a look at the resources just mentioned as well as the Basic Tools for Tax Professionals page at <https://www.irs.gov/tax-professionals/basic-tools-for-tax-professionals>.
- The information on these pages will help you secure records and information to assist your clients and often the processing times are faster than FOIA requests.
- Keep in mind, if you are working directly with an IRS employee on an open tax case, you can request records from the case file directly from the employee.
- When a FOIA request for your client's tax records is required, your letter must:
 - State that the request is being made under the Freedom of Information Act.
 - Identify the records being sought as specifically as possible including the client's name, address and SSN or EIN.
 - Make a firm commitment to pay any fees which may apply.
 - Provide your name, address, signature and Form 2848 or 8821 authorizing you to receive the records.
- The Disclosure Office is required by statute to respond within 20 business days after receipt. However, the FOIA does contain provisions for extensions and they are discussed in the FOIA Guide.
- The FOIA Improvement Act of 2016 made changes to the appeals process when your FOIA request is denied in whole or in part or you receive a no records response. In addition to enclosing the appeals notice, the final response letter must specifically state you can dispute the response by contacting the FOIA Public Liaison and/or the Office of Government Information Services (OGIS) directly.
- Also, it extends the appeals window from 35 days to 90 days after the date of the IRS final response letter.
- To learn more about the IRS Governmental Liaison and Disclosure programs, please go to <https://www.irs.gov/Government-Entities/Governmental-Liaisons> .

Communications & Liaison, Stakeholder Liaison – Mike Mudroncik

- **IRS Resources for Employers Utilizing Third Party Payroll Service Providers** – there have been a number of recent high-profile failures of third-party payroll service providers. IRS wants to help business owners who use

payroll service providers by providing information and tools to ensure they remain in compliance with their employment tax responsibilities. In this effort IRS has produced Fact Sheet 2013-9 and the “[Outsourcing Payroll and Third Party Payers](#)” site on [irs.gov](#).

IRS Resources for Tax Professionals to Help Identify Earned Income Tax Credit (EITC) Due Diligence Responsibilities (Each can be accessed through the hyperlink).

<https://www.irs.gov/Credits-&-Deductions/Individuals/Earned-Income-Tax-Credit>

<https://www.eitc.irs.gov/Tax-Preparer-Toolkit/main>

<https://www.eitc.irs.gov/Tax-Preparer-Toolkit/dd> - tax return preparer EITC due diligence information

<https://www.eitc.irs.gov/Tax-Preparer-Toolkit/ddmodule> - Earned Income Tax Credit Due Diligence Training Module

Free 2019 IRS Tax Calendar

Tax professionals and taxpayers can obtain free 2019 tax calendar information for businesses and the self-employed at <https://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/IRS-Tax-Calendar-for-Businesses-and-Self-Employed>. The calendar information can be accessed either via the online calendar, downloading it into your computer’s desktop or by importing it into your computer’s calendar program.

Contact IRS Stakeholder Liaison with IRS Policy or Procedure Questions/Concerns

Tax professionals and taxpayers can contact IRS Stakeholder Liaisons to address systemic IRS issues involving practices, policies and procedures. Stakeholder Liaison contact information can be found on the IRS web site at <https://www.irs.gov/businesses/small-businesses-self-employed/stakeholder-liaison-local-contacts> .

Free Electronic Publications for Tax Professionals

The IRS offers numerous to stay up-to-date on federal tax law changes. The list of available publications, subscription and content information can be found at <https://www.irs.gov/uac/e-news-subscriptions-2>

IRS Information is Available through Social Media Resources

<https://www.irs.gov/newsroom/irs-new-media-1>

Tax professionals and taxpayers can access free audio and video presentations

<https://www.irsvideos.gov/>

Issues & Status

- Tax professional complained of not receiving notice that their taxpayer clients' federal tax debt was certified or decertified to the State Department and the taxpayers for action on the taxpayers' passport. IRS is not informing the tax professionals. The National Taxpayer Advocate has raised this issue and IRS Counsel has opined that notification is not required. The IRS notice (CP508C) sent to the taxpayer tells the taxpayer to notify their representative.
- Tax professional complained that in the second year of a client's need to utilize and IP PIN, IRS failed to provide the PIN. Tax professional was provided with the information available on IRS.gov which discusses what a taxpayer should do if the PIN is not sent by IRS <https://www.irs.gov/identity-theft-fraud-scams/the-identity-protection-pin-ip-pin> .

Roundtable & Comments

See Issues & Status

Next Scheduled Meeting

Wednesday December ??, 2019

Location to be determined

Chicago, IL 60604

8:30 a.m. – 12:00 p.m.