

## Servicewide Key Messages for Tax Professionals

Tax return preparers perform a vital function in assisting taxpayers in meeting their tax obligations. As a tax professional, you have a vested interest (as both a taxpayer and a tax preparer) in the protection of the integrity of the tax filing system. We are committed to providing tax professionals with the information and tools you need to prepare timely, accurate, and complete tax returns for their clients.

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### Businesses providing ultraviolet tanning services must collect a 10 percent excise tax

Many businesses offering indoor tanning services must collect a 10 percent excise tax on the tanning services they provide. Indoor tanning service providers must report and pay the excise tax on a quarterly basis. To pay the tax, businesses must file [IRS Form 720](#), Quarterly Federal Excise Tax Return, using an Employer Identification Number assigned by the IRS. Businesses that don't already have one can [apply for an EIN](#) online at IRS.gov/. If the customer fails to pay the excise tax, the indoor tanning service provider is liable for the tax. The tax does not apply to spray-on tanning or phototherapy services performed by a licensed medical professional on his or her premises. For more exemptions and additional information, read the [FAQs](#), [Tax Tip](#) and view the [webinar](#).

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### IRS social media

The IRS developed [new media tools](#) to share the latest information about tax changes, initiatives, products and services with practitioners and taxpayers. The IRS launched [IRS2Go](#), a smartphone application that lets you interact with the IRS using your mobile device, and features to check refund status and tax law updates. IRS YouTube video channels provide short, informative videos on various tax related topics in English, American Sign Language and a variety of foreign languages. Follow the IRS on Twitter @IRStaxpros. IRS tweets include various tax-related announcements, news for tax professionals and hiring information.

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## **Purchase US Series I savings bonds with a federal tax refund**

Now your clients can use all or part of their federal tax refund to purchase [Series I U.S. Savings Bonds](#) in their name or as a gift for others. I bonds can be purchased with a federal tax refund in multiples of \$50 up to \$5,000 on [Form 8888](#), Allocation of Refund (Including Bond Purchases). More registration options are available when purchasing bonds, including single owner, joint ownership, or single owner with a beneficiary. Taxpayers may choose to receive any remaining refund amount as a direct deposit into a bank account or a paper check by mail. See the [Savings Bond FAQs](#) for more information.

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## **Redesigned notice process continues**

Last year, some taxpayers began receiving redesigned notices following the launch of 30 notices. Redesigned notices are part of IRS's effort to convert all taxpayer notices and letters to a new plain language format. With the Jan. 2011 release of another 55 notices, redesigned notices now account for approximately 85 million of the 200 million notices issued annually by the IRS.

The new design explains why the notice was sent, how to respond and consequences for no response. They point directly to the appropriate landing pages on IRS.gov where your clients can find accurate and relevant information. For more information, including sample notices, go to [Understanding Your IRS Notice or Letter](#).

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## **Request an extension of time to file – but pay on time**

If the April 18 tax deadline clock runs out, your client can get an automatic six-month extension of time to file through Oct. 17. However, this extension of time to file does not give your client more time to pay any taxes due. If your client has not paid at least 90 percent of the total tax due by the Apr. deadline they may also be subject to an estimated tax penalty. To obtain an extension, just file [Form 4868](#), Application for Automatic Extension of Time to File U.S. Individual Income Tax Return. More tax tips are available on IRS.gov.

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## **Tax Information Authorizations**

The most common [tax information authorization](#) is the third party designee or the "checkbox". It appears on individual income tax forms in the 1040 series, just above the signature line. If the taxpayer completes the designation, your authorization will be recorded when we receive and begin processing the tax return. No other action is required. The designee can exchange verbal information with the IRS on return processing issues and with regard to refunds and payments related to the return. The authorization expires one year from the due date of the tax return. Authorization covers any issue arising within the life of the authorization. For additional information, see [Form 2848 Instructions](#) and [Publication 947](#), Practice Before the IRS and Power of Attorney.

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## **Taxpayer Advocate Service is here to help**

TAS is your – and your client's – voice at the IRS. We will do everything we can to get your client's problem resolved and will stay with you every step of the way. We have offices in every state, the

District of Columbia, and Puerto Rico, and our services are always free.

First, try to resolve your client's account-related IRS problem through normal channels. However, TAS can help if your client:

- is experiencing financial difficulty due to an IRS problem.
  - is facing an immediate threat of adverse action.
- has tried repeatedly to contact the IRS, but no one has responded or the IRS has not responded by the date promised.

For more information, visit the [TAS website](#) or the new [tax toolkit](#).

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### **Treasury Inspector General for Tax Administration Office responsibilities**

The Treasury Inspector General for Tax Administration is the sole agency responsible for overseeing the IRS and protecting the integrity of federal tax administration. TIGTA investigates allegations of IRS employee misconduct and wrongdoing, as well as external attempts to corrupt or impede the internal revenue laws through bribery, the use of fraudulent IRS documentation to advance criminal activity and impersonation of IRS employees, the IRS in both documents, and via the internet.

A primary mission of TIGTA is to ensure IRS employees are able to work in a safe environment. If you become aware of a threat of physical violence against an IRS employee or facility you should report this to TIGTA immediately. Tax professionals are the front line of defense against efforts to corrupt the integrity of federal tax administration.

TIGTA's efforts to protect the integrity of federal tax administration extend to investigations of impropriety in the tax preparer community. TIGTA investigations in this area primarily include the overstatement of qualifications on Form 2848, Power of Attorney and Declaration of Representative, unauthorized disclosure of taxpayer information, and bribery. In addition, TIGTA is working closely with the IRS to ensure the integrity of the new Paid Preparer Tax Identification Number program through the investigation of fraudulent PTIN applications.

If you have information or witness what you believe to be misconduct or wrongdoing, please contact one of TIGTA's local offices or the Complaint Hotline at 800-366-4484.

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### **Updated Appeals Technical Guidance-International programs**

The mission of Appeals is to offer a fair and impartial fresh look at tax disputes without a formal trial. To support this mission, the [Appeals Technical Guidance-International Programs](#) ensure nationwide uniformity and consistency in the settlement of issues. The Appeals Technical Guidance-International Programs webpage contains contact information (in the [TG-International Index](#)) for all issues and industries supported. It also provides descriptions by issue category and a link for a listing of all Appeals settlement guidelines. Check the TG-International Index frequently for the most current contact details. Visit the [Appeals Web page](#) for more information about other Appeals programs and processes.

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### **Your client has not filed a tax return?**

Taxpayers should file all required returns that are past due now to avoid additional penalties and

interest. This section gives information on getting help and documents needed to prepare a return. It is never too late to file. It's important to understand the ramifications of not filing a past due return and the steps that the IRS will take. [Here is what to do.](#)

*Page Last Reviewed or Updated: March 31, 2011*

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