



IRS Congressional Update

News for members of Congress and their staffs.....February 2019

IRS Activities Following the Shutdown

The IRS has reopened following the end of the government shutdown. IRS employees are working hard to resume normal operations and help taxpayers. However, taxpayers should be prepared for delays, as IRS staff works through the backlog of correspondence that accumulated during the shutdown.

Information about how the shutdown affected audits, collections, filings, appeals, Tax Court, determination letters, bonds and the Taxpayer Advocate Service is available [online at IRS.gov](https://www.irs.gov).

For the latest updates on the filing season subscribe to [IRS Newswire](#) and/or follow [IRS on Twitter](#).

Filing 2018 Tax Returns

The Individual Tax Return, Form 1040, looks different for 2018 tax returns. For starters, it's about half the size of the old version. The new streamlined form replaces the old Forms 1040, 1040A and 1040EZ.

This new approach simplifies the 1040 so that all 150 million taxpayers can use the same form. Taxpayers with straightforward tax situations can file the new 1040 with no additional schedules. Those with more complicated tax situations will prepare additional schedules as needed in a “building block” approach.

Since more than nine out of 10 taxpayers use software or a tax preparer, most people won't notice the change. Software or a preparer will work them through the new Form 1040.

The IRS worked with the tax community to prepare for the streamlined Form 1040. This will help ensure a smooth transition for people familiar with software products and the interview process used to prepare tax returns.

Taxpayers who prepare their own return and file on paper, and others, may want to review the new 2018 Form 1040, schedules and instructions before they sit down to do their returns.

All are available on the IRS website, links are below.

- Form 1040, [U.S. Individual Tax Return](#)
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- Form 1040 [Instructions](#)
- Form 1040, Schedule 1, [Additional Income and Adjustments to Income](#)
- Form 1040, Schedule 2, [Tax](#)
- Form 1040, Schedule 3, [Non-refundable Credits](#)
- Form 1040, Schedule 4, [Other Taxes](#)
- Form 1040, Schedule 5, [Other Payments and Refundable Credits](#)
- Form 1040 Schedule 6, [Foreign Address and Third-Party Designee](#)

More information to help taxpayers #BeTaxReady is available on the IRS website, at [Get ready today to file your 2018 tax return](#). In particular, even if they did one last year, taxpayers are *urged* to do a [Paycheck Checkup](#).

For information on how tax reform changes will impact their return, taxpayers can check out IRS [Publication 5307, Tax Reform Basics for Individuals and Families](#).

How to Get IRS Forms, Instructions and Publications

Nine out of ten individual taxpayers use tax software or a paid professional to prepare their tax return. And almost all individual taxpayers have access to free tax preparation software and e-filing through the [IRS's Free File Alliance](#).

For those who prefer or need to prepare and file a paper return, or do not have online access, here are three options:

- View or download IRS tax forms, instructions and publications at [IRS.gov](#)
- Order forms, instructions and publications [online](#) for delivery by mail
- Call 1-800-TAX-FORM (800-829-3676) to get forms, instructions and publications delivered by mail

If ordered online, there is a limit of 100 each for forms and five copies each for instructions and publications. (One copy of the corresponding instructions is automatically included with forms orders.) If larger quantities are needed, call 800-829-3676 to order.

Limited quantities of commonly-used forms and publications are stocked at [IRS Taxpayer Assistance Centers](#) and participating [Tax Forms Outlets Program](#) locations, like public libraries and post offices.

Whether ordered by phone or online, the order should arrive within 10 business days. If a product is not available when the order is placed, it will be sent as soon as it becomes available.

Free File

Free File is a public-private partnership between the IRS and the tax software industry. In January 2019, the Free File Alliance opened its 17th year of offering free tax software and e-filing to almost all taxpayers.

This year, any taxpayer earning \$66,000 or less can find a commercial software product to prepare and e-file their tax 2018 tax return for free at [IRS.gov/freefile](https://irs.gov/freefile). Some providers offer both federal and state tax preparation.

Each partner sets its own eligibility rules, usually based on age, income or state residency. Active duty military personnel with incomes of \$66,000 or less may use any Free File software product with a free military option listed without regard to the other criteria.

The IRS expects Free File to be a key resource for taxpayers, helping them navigate the new tax reform provisions and ensuring that they get all the tax breaks they are due.

Taxpayers who made more than \$66,000 can use Free File Fillable Forms, an electronic version of IRS paper forms.

Volunteer services are available to help eligible constituents claim their tax benefits

The IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs have existed for decades. But many people who could use free VITA and TCE help don't know these programs exist or where to find them. Spread the word.

At <https://www.irs.gov/vita> you can generate a list of VITA/TCE or AARP Tax Aide sites in your district or state.

VITA sites typically prepare and file returns for taxpayers who earn \$55,000 or less, persons with disabilities, those who speak limited English and others who need help. TCE and AARP sites focus mainly on older people and specialize in questions about pensions, retirement related issues and tax benefits for the elderly.

Constituents visiting a VITA or TCE site should see [Publication 3676-B](#) for services provided and check out the [What to Bring](#) page to ensure they'll have all the required documents and information our volunteers will need to help them.

The volunteers at VITA/TCE sites will ensure that constituents get all the tax benefits they're entitled to. And that their refunds are in the bank as soon as possible.

New Credit for Other Dependents

A new tax credit under the [Tax Cuts and Job Act \(TCJA\)](#) – Credit for Other Dependents — is available for dependents for whom taxpayers cannot claim the Child Tax Credit. These dependents may include dependent children who are age 17 or older at the end of 2018 or parents or other qualifying relatives supported by the taxpayer.

The IRS urges taxpayers to use the agency's [Interactive Tax Assistant](#) to see if they qualify for either of these credits. To find out more, visit [IRS.gov](#).

Reminders

- Video tax tip from the IRS on *Volunteer Income Tax Assistance Recruitment* in [English](#), [Spanish](#) and [ASL](#)
- Tax reform creates [opportunity zone tax incentive](#) – tax tip
- New IRS [Pub 5307](#) covers tax law changes for individuals
- IRS Video Portal [www.irsvideos.gov](#) now has two tax reform webinars posted:
 - Tax Reform Basics for Individuals and Families
 - Tax Reform Basics for Employers
- [Resources for Disabled Veterans](#)
- IRS takes [additional steps to protect taxpayer data](#)

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News for members of Congress and their staffs.....March 2019

Even if they can't pay, constituents should file tax returns on time

Why? Because it helps their bottom line.

Constituents who do not file returns timely and make no effort to pay the amount owed with their return can see their tax debt grow by over thirty percent in just a few months. The increase is due to late filing and late payment penalties, plus interest, required under the tax code.

If a constituent finds they owe tax with their 2018 return but can't immediately pay in full, here are strategies for keeping their costs down:

1. Pay as much as possible before the April due date.
2. File in April or request an extension of time to file. Make a payment with the return or the extension request.
3. Set up a payment plan as soon as possible. Constituents don't have to wait for a tax bill to request a payment plan. It can be done online at [IRS.gov/payments](https://www.irs.gov/payments). Under "Can't Pay Now?" select "[payment plan](#)." Some tax preparation and e-filing software allows constituents to request a payment plan with their return. Constituents can submit a payment plan request in writing using [Form 9465, Installment Agreement Request](#).
4. Do not ignore a tax bill. Even those who are unable to pay their tax due have options. An [offer in compromise](#) can settle a tax debt for less than the full amount or you can request that the IRS [temporarily delay collection](#) until your financial situation improves.

Additional tax filing and payment options are listed on the IRS website:

- www.irs.gov/filing
- www.irs.gov/payments

Help is available at any time at www.irs.gov/help.

Find out how tax reform affects individual taxpayers at IRS.gov

Individuals may have questions about how tax reform legislation affects their family's financial welfare. The IRS website provides answers and information:

[Tax reform provisions that affect individuals](#)

This is the main page for individuals. It contains a list of tax reform topics, plain language descriptions and links to more detailed information.

Topics include;

- Tax withholding, including Paycheck Check Up and withholding tables.
- Credits, including the Child Tax Credit, Additional Child Tax credit and Credit for Other Dependents.
- Deductions, including changes to itemized deductions, the standard deduction and personal exemptions.
- Savings Plans, including changes to retirement plans, ABLE and Health Savings Accounts and section 529 Education plans.

The page also has information for members of the Armed Forces.

[Tax Reform Basics for Individuals and Families, IRS Publication 5307](#)

This electronic publication covers many of the tax reform provisions that are important for individuals and their families. It includes sections on the:

- Higher standard deduction
- Suspension of personal exemptions
- Higher child tax credit
- New credit for other dependents
- Limiting or discontinuing of certain deductions including itemized deductions

[IRS.gov/getready](#)

Taxpayers can also go to [IRS.gov/getready](#) to learn about steps they can take now to help with filing their 2018 tax return.

For tax professionals, the IRS offers online webinars including:

- [Tax Reform Basics for the Qualified Business Income Deduction \(§199A\)](#). An overview of who is eligible, the calculations and the basics for reporting.
 - [Tax Reform Basics for Employers](#)
Information on the Employer Credit for Paid Family and Medical Leave, Employee Achievement Awards, Qualified Transportation Fringe Benefits and more.
 - [Tax Reform Basics for Small Businesses and Pass-Through Entities](#)
An overview of tax reform changes for small businesses and pass-through entities. It also includes changes to estimated taxes, deductions and depreciation.
 - [Understanding Tax Reform Basics about Opportunity Zones](#)
What a Qualified Opportunity Zone is, what a Qualified Opportunity Fund is and how to set it up, the benefits of investing in a Qualified Opportunity Fund and what is meant by Qualified Zone Property.
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- [Tax Reform Due Diligence Requirements](#)
Updates and guidance on how the Tax Cuts and Jobs Act provisions affect due diligence requirements for tax preparers. The webinar also addresses common errors and how to avoid them.

For more information and resources visit [IRS.gov/tax-reform](https://www.irs.gov/tax-reform).

IRS.gov has the online tools and resources for taxpayers

Have a tax question or need other IRS help? Don't want to call and wait on hold? [IRS.gov/tools](https://www.irs.gov/tools) has a variety of self-help tools and resources.

The [Interactive Tax Assistant](#) is a tool that provides answers to general tax law questions. It can determine if a type of income is taxable, if you're eligible to claim certain credits, and if you can deduct expenses on your tax return.

Individual taxpayers can get help with the following:

- **Filing**
Learn about [Free File](#), find an authorized e-file provider, locate a [site near you](#) where IRS-trained volunteers can help prepare and file your taxes if you qualify, search a [directory of federal tax return preparers](#) or check the [status of your amended return](#).
 - **Refunds and Payments**
Use [Where's My Refund?](#) to track your money, view your [IRS tax account](#), make a payment with [IRS Direct Pay](#) or other method. Set up an [online payment agreement](#) or find out if you're eligible for an [offer-in-compromise](#) to settle your tax debt for less than you owe.
 - **Credits and Deductions**
See if you're eligible for the [Earned Income Tax Credit](#), use [IRS Select Check](#) to search a charity and see if it's eligible to receive tax-deductible contributions or check the balance and payment history of your [First Time Homebuyer Credit](#) if you are required to repay it.
 - **Calculators**
Use the [Withholding Calculator](#) to see how much federal income tax should be withheld from your paycheck, figure the amount of optional [state and local sales tax](#) you can claim if you itemize your deductions or find out if the [Alternative Minimum Tax](#) applies to you.
 - **Get Transcript**
Get various Form 1040-series [transcript types](#) online or by mail.
-

- **Taxpayer Assistance**

[Find a Taxpayer Assistance Center](#) near you if your tax issue can't be handled online or by phone and learn how to make an appointment for help.

Business and self-employed taxpayers topics include:

- **Employer Identification Number**

Get your [Employer Identification Number](#) online without calling the IRS or mailing or faxing paper forms.

- **Tax Calendar**

See important [business tax dates](#) and deadlines.

- **FATCA FFI List Search and Download Tool**

Use the [search and download tool](#) to find out if a Foreign Financial Institution has registered with the Foreign Account Tax Compliance Act.

- **Electronic Federal Tax Payment System**

Pay your federal taxes online or by phone with [EFTPS](#), a free tax payment system.

Tax professionals can get help with:

- **Preparer Tax Identification Number**

Request or renew a [PTIN](#). It's mandatory for anyone who prepares or assists in preparing federal income tax returns for compensation.

- **E-Services for Tax Professionals**

[Register](#) as an approved IRS business partner and conduct business electronically with the IRS.

Visit [IRS.gov/tools](#) for faster, more convenient service online anytime.

National Taxpayer Advocate delivers annual report to Congress, addresses impact of shutdown; urges more funding for IT modernization

On Feb. 12, National Taxpayer Advocate Nina E. Olson released her [2018 Annual Report to Congress](#), describing challenges the IRS is facing as a result of the recent government shutdown and recommending that Congress provide the IRS with additional multi-year funding to replace its core 1960s-era information technology (IT) systems. The release of the National Taxpayer Advocate's report was delayed by a month because of the government shutdown.

Olson also released the second edition of the [National Taxpayer Advocate's "Purple Book,"](#) which presents 58 legislative recommendations designed to strengthen taxpayer rights and improve tax administration.

The largest section of the report, which identifies at least 20 of the most serious problems taxpayers face in their dealings with the IRS, is titled, "The Taxpayer's Journey," and is organized sequentially to track a taxpayer's interactions with the tax system from start to finish. Among other issues, it addresses the ability of taxpayers to obtain answers to tax-law questions, return filing, notices, audits, collection actions and Tax Court litigation. The report also contains "road maps" — pictorial representations of the process.

Reminders

- [What to do if you don't receive your W-2 \(video\)](#)
- [Where's My Refund?](#)
- [More than \\$1.44 billion collected thanks to whistleblowers](#)
- [Tax filing season statistics](#)
- [Be prepared to validate identity when contacting the IRS](#)

Help on IRS.gov

[Filing](#) – [Payments](#) – [Refunds](#) – [Credits & Deductions](#) – [Forms & Instructions](#) – [Tax Questions](#)

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News for members of Congress and their staffs.....April 2019

File on time even if you can't pay

Each year millions of people find themselves facing a tax bill they can't pay by the April 15 deadline. Some will try to delay the bill by not filing their return. Don't make that mistake. The late filing penalty is five percent of the amount owed for every month or part of a month the return is late up to a maximum of 25 percent.

Those who can't pay by the April deadline should still file on time to avoid the late filing penalty. In addition they should pay as much as possible with their return to reduce late payment penalty and interest charges. The late payment penalty is one percent of the amount owed each month payment is late. Interest compounds daily.

After the April due date, paying as much as possible as fast as possible keeps the late payment penalty and interest charges to a minimum. Don't wait for the IRS to send a bill. Instead, a number of payment options are available including IRS [Direct Pay](#) or payment by [check or money order](#). Those who need more time can [apply for a payment plan online](#) or send in IRS [Form 9465, Installment Agreement Request](#). See [IRS.gov/payments](https://www.irs.gov/payments) for more information.

Those who need more time to prepare their return can get an extension of time to file. But please be aware, an extension of time to file your return does not grant you any extension of time to pay your taxes. File the extension by April 15 and pay as much of the tax owed as possible. For details on extensions, see the following article.

Need more time to prepare your federal tax return?

Here's information on how to apply for an [extension of time to file](#). Please be aware that an extension of time to file your return does not grant you any extension of time to pay your taxes.

Individual tax filers can [e-file their extension form for free](#) using Free File, or they can use [Form 4868](#), Application for Automatic Extension of Time To File U.S. Individual Income Tax Return.

Special rules may apply if the taxpayer is:

[Serving in a combat zone or a qualified hazardous duty area](#)
[Living outside the United States](#)

Taxpayers can also get an extension by paying all or part of their estimated income tax due and indicate that the payment is for an extension using [Direct Pay](#), the [Electronic Federal Tax Payment System](#) (EFTPS) or a [credit or debit card](#). For more information on estimated taxes, see the following article.

Estimated Tax Payments

Estimated tax is the method used to pay tax on income that isn't subject to withholding (for example, earnings from self-employment, interest, dividends, rents, alimony, etc.). In most cases, taxpayers must pay estimated tax for 2019 if both of the following apply.

1. They expect to owe at least \$1,000 in tax for 2019, after subtracting withholding and refundable credits.
2. They expect their withholding and refundable credits to be less than the smaller of:
 - a. 90 percent of the tax to be shown on your 2019 tax return, or
 - b. 100 percent of the tax shown on their 2018 tax return (the 2018 tax return must cover all 12 months).

Taxpayers can pay all their estimated tax by April 15, 2019, or in four equal amounts by the dates shown below.

- 1st payment – April 15
- 2nd payment – June 17
- 3rd payment – Sept. 16
- 4th payment – Jan. 15, 2020

With a growing number working in the gig economy, more people find themselves having to pay estimated tax. IRS Form 1040-ES, Estimated Tax for Individuals, can help taxpayers figure and pay estimated taxes. More information is in IRS [Publication 505](#), Tax Withholding and Estimated Tax, and on IRS.gov at [Estimated Taxes](#).

The easiest way for individuals to pay all their taxes, including estimated tax, is by using IRS [Direct Pay](#), the free and secure way to pay directly from a bank account.

Whether they have tax withholding, make estimated tax payments or some combination of the two, the IRS encourages everyone to use the IRS [Withholding Calculator](#) to perform a quick “paycheck checkup.” This is especially important following the recent changes to the tax law for 2018 and beyond.

IRS opened supplemental application period for 2019 Low Income Taxpayer Clinic (LITC) grants

The IRS has opened a Supplemental Grant Application Period which began March 18 and will go through April 18, 2019. The IRS will accept applications for a part-year Low Income Taxpayer Clinic matching grant from qualified organizations in certain identified geographic areas.

The mission of LITCs is to ensure the fairness and integrity of the tax system for low income taxpayers or those taxpayers who speak English as a second language:

- By providing *pro bono* representation on their behalf in tax disputes with the IRS,
- By educating them about their rights and responsibilities as U.S. taxpayers; and
- By identifying and advocating for issues that impact low income and ESL taxpayers.

Grants will cover the last five months of the 2019 grant year, from August 1, 2019, to December 31, 2019. Organizations currently receiving grants are not eligible. Grant funds may be awarded for start-up expenditures incurred during the grant year. An organization awarded a part-year grant will be expected to submit a separate application for full-year funding for the 2020 grant year during the 2020 grant application period, which is expected to open on May 1, 2019.

Geographic underserved areas in need of LITC Services: Hawaii, Montana, North Dakota, Puerto Rico, West Virginia, and Wyoming. The 2019 Grant Application Package and Guidelines can be found in IRS [Publication 3319](#). Applications must be submitted electronically at www.grants.gov by April 18, 2019. The funding number is TREAS-GRANTS-052019-002.

Please address questions to the LITC Program Office to 202-317-4700 (not a toll-free call) or by email: LITCProgramOffice@irs.gov.

IRS Multilingual websites help taxpayers whose primary language is not English

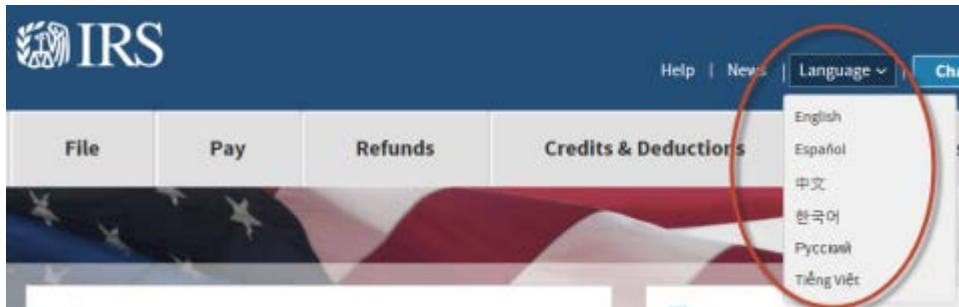
These websites, available through IRS.gov, provide taxpayers with basic tax information in Spanish, Chinese, Korean, Vietnamese and Russian.

The [IRS Multilingual websites](#) provides:

- Easy access to tax-related information in Spanish, Chinese, Vietnamese, Korean and Russian.
 - Tax topics for individuals, businesses and international taxpayers.
 - Useful information that will assist all taxpayers know their rights and responsibilities.
 - Content in multiple formats so taxpayers can read files online or print them for future reference.
 - Easy-to-use links to other tax-related information on IRS.gov.
-

Easily accessed on the [IRS.gov](https://www.irs.gov) home page (under “Languages” in the top right of the page) or:

[IRS.gov/espanol](https://www.irs.gov/espanol)
[IRS.gov/chinese](https://www.irs.gov/chinese)
[IRS.gov/korean](https://www.irs.gov/korean)
[IRS.gov/vietnamese](https://www.irs.gov/vietnamese)
[IRS.gov/russian](https://www.irs.gov/russian)



Register now for the IRS Nationwide Tax Forums

The IRS Nationwide Tax Forums offer three full days of seminars tailored for tax professionals, and providing the latest word from IRS leadership and experts in tax law, compliance and ethics. The forums begin July 9-11 in the D.C. area. Register here for the 2019 [IRS Nationwide Tax Forums](https://www.irs.gov/nationwide-tax-forums).

Reminders

- [IRS: Refunds of \\$1.4 billion waiting to be claimed by individuals who have not filed federal income tax returns for 2015](#)
- [The Dirty Dozen represents the worst of the worst tax scams](#)
- [Free File is growing: More people are filing their return for free](#)
- [VIDEO - IRS Commissioner shares his thoughts on the filing season](#)
- [VIDEO – How to avoid tax return errors](#)
- [Where's My Refund?](#)

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Small Business Week begins May 5

Small business week 2019 is May 5 through 11. Many federal agencies, state and local governments, industry organizations and others will engage in outreach efforts to promote and support small businesses. Your support is needed. Please help small businesses by sharing the IRS's Small Business Week messages with business associations, chambers of commerce, state and local government agencies and others in your districts and states.

During small business week, the IRS will deliver messages to help small businesses understand their tax responsibilities and take full advantage of their tax benefits. The IRS's theme for small business week is: There's No Business Like Your Business, so ...

- Take advantage of available business deductions and credits,
- Know how depreciation and expensing effects the bottom line,
- Understand employee withholding, and
- Keep business and employee data secure.

You can receive these IRS messages by subscribing to [IRS Newswire](#) and [Tax Tips](#), and by following [IRS on Twitter](#) and [Instagram](#). All IRS news releases and tax tips post to [IRS.gov/newsroom](https://www.irs.gov/newsroom).

For more information you may want to visit the Small Business Administration's website at [SBA.gov/national-small-business-week](https://www.sba.gov/national-small-business-week).

Over seventy percent of the revenue to fund the American government comes from taxes employers withhold from wages and salaries and pay to the U.S. Treasury. Withholding includes income taxes employees rely on to cover their tax bill and provide their annual refund. It also includes Social Security and Medicare taxes employees rely on to pay for benefits they plan to receive in retirement. In the aggregate, American small businesses employ more people than large ones.

Done with taxes this year? Use 2018 return to get 2019 withholding right

Now is a prime time for everyone to consider whether their tax situation came out as expected. If it didn't, they can use their recently completed 2018 return and the IRS Withholding Calculator to do a Paycheck Checkup.

Checking and then adjusting tax withholding can help taxpayers make sure they don't owe more tax than expected. This will also help avoid a surprise tax bill and possibly a penalty when they file next year. At the same time, with the average refund more than \$2,700, some

taxpayers may choose to reduce their withholding to have a larger paycheck and smaller refund.

Now is an ideal time to do the tax math, since having a completed tax return is helpful when using the Withholding Calculator on IRS.gov. Because taxpayers need to estimate deductions, credits and other amounts for 2019, having similar information from the 2018 return can make using the [Withholding Calculator](#) that much easier.

Payment Options

Late this month and into June, taxpayers who still have a balance due on their 2018 tax return will begin receiving their first billing notice. On average, 70 percent of these taxpayers will pay what they owe or set up a payment plan in response to that first bill. But why wait when the late payment penalty and interest have already started to accrue!

Taxpayers who know they owe can make a full or partial payment today using IRS Direct Pay or a debit or credit card. The sooner they pay, the less their penalty and interest costs will be. Direct Pay is free, secure and payments in any amount can be scheduled up to 30-days in advance. The payment processors, not the IRS, charge a fee to pay by debit or credit card. You'll find IRS Direct Pay and debit/credit card options under the Pay tab at IRS.gov.

Also under the Pay tab is the option to set up a payment plan. A short-term plan to pay in 120 days or less is one option. Or, taxpayers can set up a longer-term monthly payment plan. The advantage of a short-term plan is no setup fee. The setup fee for a long-term monthly payment plan is lower if taxpayers use the IRS's Online Payment Agreement application and elect to make their payments by direct debit from a bank account. All the payment options and any applicable fees are explained on the IRS.gov website.

Bottom line: Paying as much as they can as soon as they can keeps taxpayers' costs down and there's no need to wait for the bill. To explore payment options visit [IRS.gov/payments](#) and from that page check out [Easy Ways to Pay My IRS Taxes](#) on YouTube.

Major progress in the fight against tax-related ID theft

The IRS and the Security Summit partners have announced new results from 2018 that show major progress in the fight against tax-related identity theft and added protection for thousands of taxpayers and billions of dollars.

Since forming the Security Summit in 2015, the IRS, state tax agencies and the private-sector tax industry enacted joint initiatives that have resulted in fewer fraudulent tax returns entering tax processing systems, fewer confirmed identity theft returns being stopped, fewer bad refunds being issued and fewer Americans identifying themselves as victims of tax-related identity theft.

Between 2015 and 2018:

- the number of taxpayers reporting they were identity theft victims fell 71 percent.
- the number of confirmed identity theft returns stopped by the IRS declined by 54 percent.
- the IRS protected a combined \$24 billion in fraudulent refunds by stopping the confirmed identity theft returns.
- financial industry partners recovered an additional \$1.4 billion in fraudulent refunds.

For additional details, see [IRS News Release IR-2019-66](#).

ID Theft: What constituents should look for and what to do if it happens

Tax-related identity theft occurs when a thief uses someone's stolen Social Security number to file a tax return and claim a fraudulent refund. The victim may be unaware that this has happened until they e-file their return. Even before the victim files their return, the IRS may send the taxpayer a letter saying the agency identified a suspicious return using the stolen SSN.

Here are some things people should know about identity theft, including warning signs and steps to take after the theft occurs.

Warning signs that a theft has occurred

Taxpayers should be alert to possible tax-related identity theft if they are contacted by the IRS or their tax preparer about:

- More than one tax return being filed using the taxpayer's SSN.
- Additional tax owed.
- A refund offset.
- Collection actions taken against the taxpayer for a year when they did not file a tax return.
- IRS records indicating they received wages or other income from an employer for whom the taxpayer did not work.

Taxpayers who suspect they are a victim of ID theft should continue to pay their taxes and file their tax return, even if they must do so on paper.

Steps to take if someone becomes a victim

The taxpayer should:

- File a complaint with the FTC at identitytheft.gov.
- Contact one of the [three major credit bureaus](#) to place a fraud alert on their credit records.
- Contact their financial institutions to close any financial or credit accounts opened without permission or that were tampered with by identity thieves.
- Respond immediately to any IRS notice and call the number provided in the letter.
- Complete IRS [Form 14039](#), Identity Theft Affidavit. They can use a fillable form on IRS.gov, print it, then attach the form to their tax return and mail according to instructions.

Taxpayers who previously contacted the IRS and did not have a resolution can contact the

agency for specialized assistance at 1-800-908-4490.

Taxpayers should remember that the IRS does not initiate contact with taxpayers by email to request personal or financial information. This includes any type of electronic communication, such as text messages and through social media channels.

People can [report suspicious online or emailed phishing scams](#) to: phishing@irs.gov. For phishing scams by phone, fax or mail, call 1-800-366-4484. They can report IRS impersonation scams to the Treasury Inspector General for Tax Administration's [IRS Impersonation Scams Reporting](#).

What should I do if I made a mistake on my federal return that I've already filed?

Answer: It depends on the type of mistake you made:

- Many mathematical errors are caught during the processing of the tax return and corrected by the IRS, so you may not need to correct these mistakes.
- If you didn't claim the correct filing status or you need to change your income, deductions, or credits, you should file an amended or corrected return using [Form 1040X, Amended U.S. Individual Income Tax Return](#). Also check [Tax Topic 308 — Amended Returns](#)

IRS highlights importance of payroll tax compliance in two-week campaign focused on legal actions, education visits

IRS [announced the results](#) of a national two-week education and enforcement campaign to combat employment tax crimes featuring visits to nearly 100 businesses showing signs of potential serious noncompliance and taking several dozen legal actions against suspected criminals.

IRS Integrated Modernization Business Plan

The IRS has released a six-year plan to modernize systems and improve a variety of taxpayer services. The plan focuses on improving services for taxpayers and the tax community while protecting taxpayer data.

Details can be found in [Fact Sheet 2019-9, IRS Modernization Plan provides plan to improve services for taxpayers, tax community](#).

Links and Reminders

- IRS Commissioner Chuck Rettig's message to taxpayers: [Thank you for filing](#)
- [IRS Data Book, Publication 55B \(Fiscal Year 2018\)](#) – release date 5/8/2019
- [IRS tax history timeline](#) – 1765 to present day

Help on IRS.gov

[Filing](#) – [Payments](#) – [Refunds](#) – [Credits & Deductions](#) – [Forms & Instructions](#) – [Tax Questions](#)

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IRS Congressional Update

News for members of Congress and their staffs.....June 2019

Estimated Tax Payments

Quarterly estimated tax payments are required for those taxpayers who do not have enough wage or salary withholdings to cover their annual tax bill. In general, this means taxpayers who receive income from self-employment or other sources not subject to withholding such as: interest, capital gains, rental income, royalties or the gig or sharing marketplace.

The 2019 estimated tax payments are due:

April 15

June 17

September 16

January 15, 2020

The IRS wants to help taxpayers comply with their tax responsibilities and avoid tax penalties. Information on who is required to make estimated tax payments and how to make them is available on the IRS.gov website at [Estimated Payments](#).

Check your withholding and estimated tax payments

The IRS encourages everyone to use the Withholding Calculator to perform a quick “paycheck checkup.” This is even more important following the recent changes to the tax law for 2019 and beyond.

The Calculator helps taxpayers identify their tax withholding and make sure they have the right amount of tax withheld from their paycheck at work. Checking withholding can help protect against having too little tax withheld and facing an unexpected tax bill or penalty at tax time next year. At the same time, with the average refund topping \$2,700, taxpayers may prefer to have less tax withheld up front and receive more in their paychecks.

The Withholding Calculator works for most taxpayers. However, people with more complex tax situations should use the instructions in Publication 505, Tax Withholding and Estimated Tax. This includes taxpayers who owe self-employment tax, alternative minimum tax, the tax on unearned income of dependents or certain other taxes, people with long-term capital gains or qualified dividends, and taxpayers who have taxable social security benefits.

For more information visit the [Withholding Calculator](#) and [Publication 505](#) on IRS.gov.

IRS Collection Process

For those who filed their 2018 tax returns on time, but didn't pay everything they owe, tax bills will begin arriving between late May and the middle of June. The billing notices will show how much is owed and how to pay it.

Taxpayers anticipating a tax bill are encouraged to get a head start on payments at [IRS.gov/payments](https://www.irs.gov/payments). The sooner they pay, the smaller any late payment penalty and interest charges will be. Options include direct debit payments from a bank account using IRS Direct Pay, payment by debit or credit card (fees from the payment processor apply), or a payment plan. All the options are explained on the IRS.gov website.

Truckers should consider using e-File for Heavy Vehicle Use Tax returns

Anyone who has registered or is required to register a motor vehicle with a taxable gross weight of 55,000 pounds or more in their name at the time of first use on public highways within the reporting period must file [Form 2290, Heavy Highway Vehicle Use Tax Return](#).

The filing season for Form 2290 filers is July 1 through June 30. The filing deadline for Form 2290 is based on the month truckers first use the taxable vehicle on public highways during the reporting period.

How to file:

Use an Employer identification number. Truckers cannot use their Social Security number. If they don't already have an EIN, they should [apply now](#). It will take us about two weeks to establish a new EIN in IRS systems.

Truckers must use the same name on their Form 2290 as was assigned to them with their EIN. The trucker's [name control](#) on Form 2290 must match their EIN.

Have ready the Vehicle Identification Number of each vehicle.

Calculate the taxable gross weight of each vehicle. Use the Tax Computation table on page two of Form 2290 to calculate the tax based on each vehicle's taxable gross weight.

[E-file](#) is required if truckers are reporting 25 or more vehicles on Form 2290, and encouraged for faster processing. Filers can receive a watermarked Schedule 1 within minutes, which they'll need to register their truck(s). To avoid problems, truckers should

ensure the watermark on the Schedule 1 is legible before submitting it to the state's department of motor vehicles.

Complete and mail Form 2290. See [Form 2290 Instructions](#) for the correct mailing address. Truckers can expect to receive their stamped Schedule 1 within 6 weeks after IRS receives their Form 2290.

More information is in the [Trucking Tax Center](#) on IRS.gov.

Selling a Home

It's spring time. Flowers and FOR SALE signs are popping up in front of homes everywhere. For many, there is no tax consequence for selling a personal residence. But as the spring selling season begins, the IRS encourages sellers to review Publication 523, [Selling Your Home](#). The publication explains:

- How to report the sale of a home on your tax return,
- Whether you can exclude any gain on the sale of your home,
- How to account for any business or rental use of your home, and
- Paying back any credits or subsidies you may have received.

For more information visit the [IRS.gov](#) website and search "selling a home."

Getting married this summer?

Here are five tips that can make filing your first tax return as newlyweds less stressful.

Check your withholding at the beginning of each year, or when your personal circumstances change — like after you're married. Using the IRS Withholding Calculator is a good way to check your withholding. If you need to change your withholding, complete and submit a new Form W-4, Employee's Withholding Allowance Certificate, to your employer.

Marriage may mean a change in name. If you and/or your spouse legally change your name, even if you hyphenate your last names, it's important to report that change to the Social Security Administration (SSA). The name on your tax return must match the name on file at SSA. If it doesn't, it could delay any refund.

If your marriage means a change in address, the IRS and U.S. Postal Service need to know. You can file IRS Form 8822, Change of Address, to update your mailing address with the IRS. Notify the postal service to forward your mail by going online at USPS.com or by visiting your local post office.

If you receive advance payment of the Premium Tax Credit, it's important that you report changes in circumstances to your Health Insurance Marketplace as they happen. Certain changes to your household, income or family size may affect the amount of your premium tax credit, which can alter your tax refund or cause you to owe tax. You should also notify the Marketplace when you move out of the area covered by your

current Marketplace plan. Advance payments of the premium tax credit help you pay for the insurance you buy through the Marketplace.

Choose your filing status. Your marital status on December 31 determines whether you're considered married for that full year. Generally, the tax law allows married couples to file their federal income tax return either jointly or separately in any given year. Use the Interactive Tax Assistant to determine which status is best for you. When it comes to weddings, detailed planning is important. By following these simple steps and planning your taxes up front, you can also enjoy a smooth tax season as newlyweds.

Tips for teenage taxpayers starting a summer job

Now that school's out, many students will be starting summer jobs...from working at a summer camp to being an office intern. The IRS reminds students that not all the money they earn may make it to their pocket. That's because employers must withhold taxes from the employee's paycheck. Check this [link](#) for a few things these workers need to know when starting a summer job.

IRS accepting applications for 2020 Low Income Taxpayer Clinic grants

The application period for Low Income Taxpayer Clinic (LITC) grants for calendar year 2020 is now open and will run through June 17, 2019. The mission of LITCs is to ensure the fairness and integrity of the tax system for taxpayers who are low income or speak English as a second language:

- By providing pro bono representation on their behalf in tax disputes with the IRS;
- By educating them about their rights and responsibilities as taxpayers; and
- By identifying and advocating for issues that impact low income taxpayers.

The IRS welcomes all applications and will ensure that each application receives full consideration.

An important program goal is to ensure that each state (plus the District of Columbia and Puerto Rico) has at least one clinic. Thus, in awarding LITC grants for calendar year 2020, the IRS will give particular consideration to clinics in the following underserved areas:

- The states of Hawaii, Montana, North Dakota, West Virginia, Wyoming, and the territory of Puerto Rico; and
- The counties of mid-Florida and the panhandle, central Arizona, northern Pennsylvania, and southeast New York

Complete program requirements and how to apply can be found in [Publication 3319, Low Income Taxpayer Clinics \(LITC\) Grant Application Package and Guidelines](#), on IRS.gov.

Rollovers of Retirement Plan Loan Offsets

If you leave employment with an outstanding loan from your retirement plan and do not repay it, here is an important reminder. A plan may reduce, or offset, your account balance by the unpaid portion of the loan. The unpaid balance of the loan that reduces your account balance is called the plan loan offset amount. A plan loan offset amount is treated as an actual distribution for rollover purposes and may be eligible for rollover. If eligible, you can roll over the offset amount to an eligible retirement plan.

[Effective January 1, 2018](#) , if the plan loan offset is due to plan termination or severance from employment, instead of the usual 60-day rollover period, you have until the due date, including extensions, for filing the federal income tax return for the taxable year in which the offset occurs.

Resources:

[Notice 2018-74](#)

Reminders

- [FAQs for employers to determine how to switch to a pre-approved plan](#)
- IRS has a new Twitter resource for small businesses to get tips and updates - [@IRSsmallbiz](#)
- [Disaster readiness and Hurricane Preparedness Week](#)
- 2018 [IRS Databook](#), a snapshot of agency activities for the fiscal year

Help on IRS.gov

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IRS Congressional Update

News for members of Congress and their staffs.....July 2019

Be prepared for the unexpected

The 2019 hurricane season began in June, but disasters can happen at any time. Don't wait until it's too late – make sure you're prepared.

Update emergency plans annually. Because a disaster can strike any time, it's important that plans be current. Individual and family emergency plans should be reviewed annually and updated when changes occur, such as change in marital status, family size or relocations. When a company or organization hires new employees or changes functions, it also should update emergency plans and inform employees.

Backup key documents. Taxpayers can help themselves recover from a disaster by keeping key documents in a safe place. These can include bank statements, tax returns and insurance policies stored securely in a waterproof container. Have a duplicate set of key documents stored separately from the originals.

Many financial institutions provide statements and documents electronically, making retrieval of that information easier. Original paper documents can be scanned and downloaded to an external hard drive, flash drive, CD or DVD.

Document valuables. A picture can be worth a thousand words, especially those that document the contents of a home or business before and after a disaster. Photographs can help prove the fair market value of property when filing insurance or casualty loss claims. Photos should be stored with backup files outside the area that may be affected by a disaster.

The IRS has [disaster-loss workbooks](#) that can help compile lists of personal belongings or business equipment. Images may fit on the same storage device as electronic documents.

IRS is ready to help. When there is a federally-declared disaster, a special IRS toll-free hotline at 866-562-5227 is open so affected taxpayers can speak with specialists trained to handle disaster-related tax issues.

Replacing lost key tax documents can be done by submitting [Form 4506, Request for Copy of Tax Return](#). Alternatively, transcripts showing most line items on tax returns can be ordered through the [Get Transcript](#) link on IRS.gov, by calling 800-908-9946 or by using [Form 4506-T-EZ, Short Form Request for Individual Tax Return Transcript](#), or [Form 4506-T, Request for Transcript of Tax Return](#).

For more information, see [IRS promotes disaster readiness and Hurricane Preparedness Week](#).

Estimated taxes

Some workers are considered self-employed and are responsible for paying taxes directly to the IRS. Often, this includes people involved in the [gig or sharing economy](#). One way to pay taxes directly to the IRS is by making estimated tax payments during the year. The next deadline for tax year 2019 estimated taxes is Sept. 16.

The Tax Cuts and Jobs Act changed the way tax is calculated for those with substantial income not subject to withholding. As a result, many taxpayers may need to raise or lower the amount of tax they pay each quarter through the estimated tax system.

The revised estimated tax package, [Form 1040-ES](#), on IRS.gov is designed to help taxpayers figure these payments correctly. The package includes a quick rundown of key tax changes, income tax rate schedules for 2019 and a useful worksheet for figuring the right amount to pay.

More information to help taxpayers who earn some or all their income from sources not subject to withholding is available on IRS.gov. See our [Self Employed Individuals Tax Center](#) – and – [Pay As You Go, So You Won't Owe: A Guide to Withholding, Estimated Taxes, and Ways to Avoid the Estimated Tax Penalty](#).

Form 14242, Reporting Abusive Tax Promotions and/or Preparers - now available in Spanish and Mandarin

Common abusive tax scams include falsifying income, home-based business, trust and off-shore schemes. To report promoters of these scheme types or any other types you are aware of, complete and send a [referral form](#), now available in Spanish and Mandarin, along with any promotional materials, to the IRS.

Amending returns



Although the IRS often finds and corrects errors during processing, there are certain situations in which a taxpayer may need to file an [amended return](#) to make a correction. Here are quick tips for anyone who discovered they made a mistake or forgot to include something on their tax return.

Use the Interactive Tax Assistant. Taxpayers can use the [Who should file an amended return?](#) Interview tool to help determine if they should file an amended return to correct an error or make other changes to their return.

Don't amend for math errors or missing forms. Taxpayers generally don't need to file an amended return to correct math errors. The IRS may correct math or clerical errors on a return and may accept a return even if the taxpayer forgot to attach certain tax forms or schedules. If necessary, the IRS will mail a letter to the taxpayer, requesting additional information.

Amend to correct errors. Taxpayers should correct their return if they find that they should have claimed a different filing status or didn't report some income. Taxpayers who claimed deductions or credits they shouldn't have claimed or didn't claim deductions or credits they could have claimed may need to file an amended return. Changes made on a federal return may also affect state taxes. The taxpayer should contact the [state tax agency](#) to see.

Wait to receive your refund before amending. Taxpayers who are due refunds from their original tax year 2018 tax return should wait to receive the refund before filing Form 1040-X to claim an additional refund.

File Form 1040-X to amend. Taxpayers must file on paper using [Form 1040-X, Amended U.S. Individual Income Tax Return](#), to correct their tax return. While taxpayers can use software to prepare Form 1040-X, they can't file Form 1040X electronically. Taxpayers should indicate the year of the original return and explain all changes made by attaching any forms or schedules. Sign and mail the Form 1040-X to the address listed in the [instructions](#). Taxpayers filing Form 1040-X in response to an IRS letter should mail it to the address shown on the letter.

Pay additional tax. Taxpayers who will owe more tax should file Form 1040-X and pay the tax as soon as possible to avoid penalties and interest. They should consider using [IRS Direct Pay](#) to pay any tax directly from a checking or savings account for free.

File within three-year time limit. Taxpayers generally have three years from the date they filed their original tax return to file Form 1040-X to claim a refund. They can file it within two years of the date they paid the tax, if that date is later.

Track amended return status online. Taxpayers can track the status of their amended tax return in English and Spanish using [Where's My Amended Return?](#) Amended returns take up to 16 weeks to process and up to three weeks from the date of mailing to show up in the system. Before that time, there's no need to call the IRS unless the tool specifically tells the taxpayer to do so.

Taxpayer Digital Communications program

This year the IRS will invite more than 50,000 taxpayers to participate in the Secure Messaging Taxpayer Digital Communications program. The program permits taxpayers to receive messages, respond to questions and upload documents using the Secure Messaging portal. The IRS began the program focusing on Forms 1040 with itemized deductions and education credits. It has now expanded it to include child care credits and profit or loss from business issues (Schedule C filers).

The program is by invitation only. Taxpayers must receive an audit letter inviting them to participate and then register for Secure Messaging. Taxpayers' authorized representatives are welcome to participate, however, the taxpayer must elect to participate and register for secure messaging first.

Once the taxpayer and their representative have registered for secure messaging, they can communicate and share documents with IRS digitally. No more phone calls, letters and mailing or faxing documents back and forth.

As communication needs between the IRS and the taxpayer community continue to grow, the IRS Digital Communications program seeks to utilize online technologies to more efficiently and securely communicate with taxpayers and tax professionals. These technologies allow the IRS to lower costs, speed case processing and enhance the taxpayer experience by offering more modern ways of communicating and transmitting documents.

Applications for tax exempt status

Organizations applying to IRS for tax-exempt status can help ensure a smooth process by making sure all the preliminary steps are taken and then preparing a complete and thoroughly documented application. To help, the IRS provides these resources:

- IRS [Publication 557, Tax-Exempt Status for Your Organization](#)
- IRS.gov, [Before Applying for Tax Exempt Status](#)
- IRS.gov, [Applying for Tax Exempt Status](#)

Many charitable, religious and educational organizations applying for tax-exempt status under Code section 501(c)(3) can use IRS Form 1023-EZ, Streamlined Application for Recognition of Exemption. Other applicants will use IRS Forms 1023, 1024, 1024-A, 8940 or a letter request.

Under normal circumstances, applicants using the 1023-EZ form can expect to get an initial response from the IRS in about 90 days. Others can expect an initial response in 180 days. Organizations applying for tax-exempt status are urged to account for these time frames in their planning.

If an applicant has not received an initial response within 90 or 180 days, whichever applies, they can call the IRS's toll-free Customer Account Services number, Monday through Friday, 8 a.m. – 5 p.m. (local time), at 877-829-5500 to check on the status of their application.

For more information to help tax-exempt organizations visit [IRS.gov/charities-non-profits](https://www.irs.gov/charities-non-profits).

For information about existing tax-exempt organizations, including organizations whose tax exempt status has been revoked, visit [IRS.gov/charities-non-profits/tax-exempt-organization-search](https://www.irs.gov/charities-non-profits/tax-exempt-organization-search).

Reminders

- To protect taxpayer data, the IRS plans to [end faxing and third-party mailing of certain transcripts](#).
 - The IRS has issued final regulations on [charitable contributions and state and local tax credits](#).
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Help on IRS.gov

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IRS Congressional Update

News for members of Congress and their staffs.....August 2019

The importance of payroll tax compliance

Payroll taxes withheld by employers account for nearly 72 percent of all revenue collected by the IRS, making noncompliance in this area one of the biggest problems for the nation's tax system. Last March, IRS Field Collection and IRS Criminal Investigation (CI) launched a two-week campaign aimed at reducing noncompliance among payroll payers.

IRS revenue officers visited nearly 100 businesses around the country suspected of having serious issues with employment tax compliance. Business owners were informed about ways to pay delinquent payroll taxes, how to stay current, and the potential for civil and criminal penalties.

In an April 11, 2019, news release, Darren Guillot, director of IRS Field Collection Operations, said "Enforcement is never our first resort, but protecting this significant source of revenue to the nation deserves our best efforts, including reaching out to help businesses help themselves." He is hiring 600 new revenue officers by September and will ensure they are trained to investigate and detect potential fraud earlier in their careers. Plans are also underway for compliance sweeps later this year in all parts of the country.

On the criminal enforcement side, IRS CI worked with the Department of Justice Tax Division and U.S. attorneys around the nation to focus on about 50 law enforcement actions related to employment tax crimes.

During the two-week period, IRS CI indicted 12 individuals, delivered four search warrants and saw six individuals or businesses sentenced for crimes associated with payroll taxes. In addition to these early numbers, roughly two dozen more enforcement actions are planned in the weeks following the two-week campaign.

"Employers know the rules—they must deposit and report employment taxes accurately—this is non-negotiable," said Don Fort, chief of IRS Criminal Investigation. "When employers fail to pay over the required employment taxes for whatever reason, they skip out on one of their most important responsibilities as a business owner. Not only are those employers cheating the system and their employees, they are cheating future generations relying on those taxes to help build the future."

Information to help employers understand and meet their employment tax responsibilities is available:

- [IRS.gov/employment taxes](https://www.irs.gov/employment-taxes)
- [Employment Tax Publications](#)

100th Anniversary of IRS Criminal Investigation

Last month, the IRS celebrated the 100th anniversary of the Intelligence Unit, which was created in 1919 to combat corruption in the U.S. tax system. The Intelligence Unit – now known as [Criminal Investigation](#) – has evolved, but its core principles have remained constant. During his years as chief of the Intelligence Unit (1919-1946), Elmer Irey reported that 92 percent of all criminal cases resulted in pleas or convictions. In 2019, CI's conviction rate still stands at that impressive level.

In 1919, the Intelligence Unit had just six special agents, who completed 83 tax fraud investigations. Now there are about 2,000 special agents working on close to 2,500 cases.

During the 1920s, the Intelligence Unit led one of the greatest sweeps of corruption in the federal government, making a name for itself by bringing criminals to justice when other law enforcement agencies struggled.

Over the years, tax violations brought down criminals like Al Capone, Enoch “Nucky” Johnson and John Gotti. CI work has been instrumental in many high-visibility cases, including:

- Solving the Lindbergh kidnapping “crime of the century,”
- Infiltrating the cartel of drug kingpin Pablo Escobar to expose money laundering,
- Helping to locate and thwart Saddam Hussein and Osama Bin Laden by tracing their financial networks,
- Following the money to help bring 16-year fugitive crime boss Whitey Bulger to justice,
- Investigating several large banks and arranging for record-setting settlements and
- Starting the FIFA (Fédération Internationale de Football Association) tax case that led to prosecuting the largest corruption case in the world.

CI's diverse workforce tackles cases and events that reflect our times, including drug money laundering, human trafficking and even natural disasters.

In 2015, the Mob Museum, the National Museum of Organized Crime and Law Enforcement, opened a permanent exhibit in Las Vegas that features the work of the Treasury employees who worked tirelessly in the early years to combat tax evasion, bribery and corruption. In 2018, the National Law Enforcement Museum in Washington, D.C. re-opened their doors with a beautiful new building, including a permanent exhibit featuring the Silk Road Case with one of CI's special agents prominently featured.

IRS is proud of the work of the men and women of CI that will make the tax system and our nation stronger and safer for the generations yet to come.

Resources for disaster victims

When disaster strikes, the IRS is here to help. When there is a federally-declared disaster, information about federal tax relief will be posted to the IRS.gov website at [Tax Relief in Disaster Situations](#). To be notified by email when new disaster related tax information is made available, subscribe to [IRS Newswire](#). In general, tax relief will include the postponement of deadlines to file returns and pay taxes.

One of the services IRS provides following a disaster is help replacing lost tax documents. The IRS will waive the usual fees and expedite requests for copies of previously filed tax returns for affected taxpayers. Taxpayers should write the name of the disaster, e.g. “Hurricane X,” in red ink at the top of [Form 4506, Request for Copy of Tax Return](#) and submit it to the IRS.

Alternatively, transcripts showing most line items on tax returns can be ordered through the [Get Transcript](#) link on IRS.gov, by calling 800-908-9946 or by using [Form 4506-T-EZ, Short Form Request for Individual Tax Return Transcript](#), or [Form 4506-T, Request for Transcript of Tax Return](#).

In addition, special tax law provisions may help taxpayers and businesses recover financially from the impact of a disaster, especially when the federal government declares their location to be a major disaster area. These resources can help explain these special tax provisions and how to take advantage of them:

- IRS Disaster Hotline
 - A special IRS toll-free hotline is open so affected taxpayers can speak with specialists trained to handle disaster-related tax issues. To reach the hotline call 866-562-5227.
 - IRS.gov
 - [Disaster Assistance and Emergency Relief for Individuals and Businesses](#)
 - [FAQs for Disaster Victims](#)
 - IRS Publications
 - [Publication 2194, Disaster Resource Guide for Individuals and Businesses \(PDF\)](#)
 - [Publication 584, Casualty, Disaster, and Theft Loss Workbook](#)
 - [Publication 584-B, Business Casualty, Disaster, and Theft Loss Workbook](#)
 - [Publication 547, Casualties, Disasters, and Thefts \(PDF\)](#)
 - IRS Video
 - [Understanding Tax Relief for Disasters](#) (an extensive overview)
-

Whistleblower reforms under the Taxpayer First Act

On July 1, 2019, the President signed the Taxpayer First Act into law. The new law includes changes pertaining to the notification process to whistleblowers, and established protection for whistleblowers against retaliation.

Notification of a claim referred for examination

The IRS Whistleblower Office will notify the whistleblower when a case for which the individual has provided information has been referred for audit or examination. Notification does not necessarily indicate that an audit or examination has been or will be opened. Additionally, notification does not indicate the claim will result in an award.

Notification when a payment has been made

The IRS Whistleblower Office will notify the whistleblower when the taxpayer identified has made a tax payment with respect to which the whistleblower's information relates. Notification does not mean that the IRS proceeded based on the information the whistleblower provided. A final resolution of all tax matters may take several years from the date of notification of payment. Payments made by the taxpayer do not guarantee an award will be issued.

Requesting an update on the status and stage of a whistleblower claim

The IRS Whistleblower Office will provide written responses to written requests for information on the status and stage of the claim submitted by the whistleblower.

[More details](#) are available at IRS.gov.

The National Taxpayer Advocate releases a special report on the Earned Income Tax Credit

National Taxpayer Advocate (NTA) Nina Olson released a [special report on the Earned Income Tax Credit \(EITC\)](#), a call to action with recommendations designed to increase the participation rate of eligible taxpayers and reduce overclaims by ineligible taxpayers. The EITC report, *Earned Income Tax Credit: Making the EITC Work for Taxpayers and the Government*, presents a detailed examination of the strengths and weaknesses of the EITC as currently structured and administered, and makes legislative and administrative recommendations to improve it.

"But this report is not just a research document," the NTA wrote in her preface. "It is a call to action."

The report makes both general, conceptual recommendations and specific recommendations. Among the recommendations:

- The IRS should more explicitly acknowledge that its mission includes administering benefits programs like the EITC. Benefits administration requires a different approach from tax collection, including hiring employees with different skill sets and creating a separate set of practices and processes to carry out this second mission. While preventing improper payments is an important part of its job, the IRS should also strive to ensure that low income working taxpayers receive the benefits for which they are eligible and are treated with respect and fairness. The report points out that eligible taxpayers often lose out on benefits to which they are entitled either because they don't claim them or because they aren't able to navigate the IRS's audit process.
- Congress should consider the administrability of tax provisions, especially family and child-related provisions whose eligibility criteria may be difficult if not impossible for the IRS to verify. When a tax provision is difficult for the IRS to administer, the provision is more susceptible to improper payments and may cause some taxpayers to be subjected to additional scrutiny. This additional scrutiny can be particularly burdensome for low income taxpayers, causing some to give up because they don't have the knowledge or ability to substantiate their claims.
- Congress should consider redesigning the EITC to reduce fraud by separating the worker component from the family size component of the credit and by revising the definition of a "qualifying child" to better reflect existing family relationships.
- Congress should conduct regular oversight hearings of the IRS on a permanent basis. These hearings would provide an opportunity for the IRS to identify successes and challenges with the laws it administers. In the case of low income tax benefits, these hearings would also provide a forum for Congress to hear directly from outside experts, including Low Income Taxpayer Clinics, return preparers, and others with insights into the challenges facing low income taxpayers and their families.

Time is running out for some combat-injured veterans to claim tax refunds of up to \$3,200

Veterans who received disability severance payments after 1991 and claimed it as income may be running out to claim their refund.

Veterans should take action soon if they received a notice (letters 6060-A and 6060-D) and have not already filed Form 1040-X, Amended U.S. Individual Income Tax Return, to claim a

refund or credit of the overpayment attributable to the disability severance payment.

The Combat-Injured Veterans Tax Fairness Act of 2016 provides that most veterans who received a one-time, lump-sum, disability severance payment when they separated from military service are entitled to a refund if that payment was claimed as income. The payment must have been received after January 17, 1991, and before January 1, 2017. Eligible veterans should have received a mailed notice from the Department of Defense in July of 2018 explaining how to claim their tax refunds.

Deadlines are soon approaching as the time available for claiming these tax refunds is limited to:

- One year from the date of the Department of Defense notice, or
- Three years after the due date for filing the original return for the year the disability severance payment was made, or
- Two years after tax was paid for the year the disability severance payment was made.

Veterans claiming their refund have the normal limitations period for claiming a refund or one year from the date of their letter from the Defense Department, whichever expires later. Taxpayers can usually only claim tax refunds within three years from the due date of the return, making this alternative time frame important since some of the claims may be for refunds of taxes paid as far back as 1991. While many veterans have claimed their refunds in the past year, others have not, and time is running short.

[Additional details](#) are available at IRS.gov.

Reminders

- [Virtual currency – letters to owners advise them to pay back taxes](#)
 - [Youtube Video - Your Taxes in the Sharing Economy](#)
 - [Tax Security 2.0 – A "Taxes. Security. Together" Checklist](#)
 - [IRS takes additional steps to protect taxpayer data; plans to end faxing and third-party mailings of certain tax transcripts](#)
 - [Tax transcript tips for those filing a FAFSA for the 2019-2020 college semesters](#)
 - [Tips to help organizations understand the tax-exempt application process](#)
 - [People can act now to help others in their community next year as tax volunteers](#)
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IRS Congressional Update

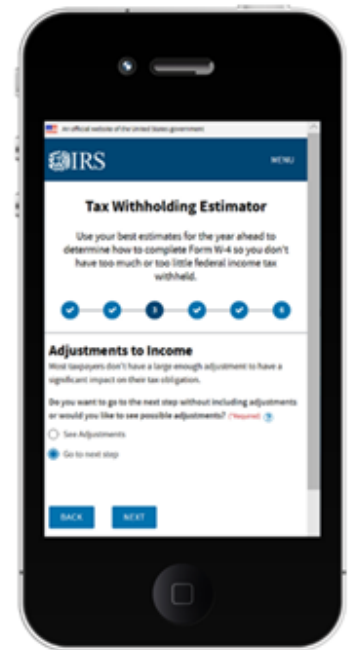
News for members of Congress and their staffs.....September 2019

IRS launches new Tax Withholding Estimator

The IRS recently launched the new [Tax Withholding Estimator](#), an expanded, mobile-friendly online tool that makes it easier for taxpayers to have the right amount of tax withheld during the year.

This is especially important for taxpayers who faced an unexpected tax bill or a penalty when they filed earlier this year. While a withholding check is a good idea any year, the IRS also encourages taxpayers who have a change in life circumstances to do a [Paycheck Checkup](#). Personal changes that may affect taxes include marriage or divorce, birth or adoption of a child, or the “aging out” or loss of a dependent.

The Tax Withholding Estimator replaces the Withholding Calculator, which offered workers an online method for checking their withholding. The new Tax Withholding Estimator offers workers, as well as retirees, self-employed individuals and other taxpayers, a more user-friendly, step-by-step tool for tailoring the amount of income tax they have withheld from wages and pension payments. The new Withholding Estimator is now able to handle social security and self-employment income.



The IRS considered feedback from taxpayers and tax professionals to develop the Tax Withholding Estimator. New and improved features include:

- The use of plain language to help taxpayers understand the tax questions.
- The ability to tailor results to either a tax due amount close to zero, or a refund amount.
- A new progress tracker to help users see how much more information they need to input.
- The ability to move back and forth through the steps, correct previous entries and skip questions that don't apply.
- Tips and links to help the user determine if they qualify for tax credits and deductions.
- The ability to estimate self-employment tax for individuals who have self-employment income in addition to wages or pensions.
- Automatic calculation of the taxable portion of Social Security benefits.

Taxpayers can find the Tax Withholding Estimator at [IRS.gov/withholding](https://www.irs.gov/withholding).

Estimated tax payment due Sept. 16, 2019

Those who do not have enough, or any, taxes withheld, are required to estimate the amount of tax they will owe for the year. If they expect to owe more than \$1,000, they are generally required to make quarterly estimated tax payments. Failure to make required estimated tax payments, or making the payments late, can result in a penalty.

Most commonly, this applies to self-employed individuals, partners in a partnership, and S corporation shareholders. It may also apply to those who receive income in the form of rents, royalties, interest, dividends, capital gains and the like.

In a typical year, estimated tax payments are due on the 15th day of April, June, September and January. If the 15th falls on a weekend or holiday, the due date becomes the next business day.

Resources are available to help taxpayers understand who must pay estimated tax, how to figure estimated tax, and when to pay it:

- [Estimated Taxes](#) on IRS.gov.
- IRS Fact Sheet 2019-6, [Basics of Estimated Taxes for Individuals](#).
- IRS Publication 505, [Tax Withholding and Estimated Taxes](#).
- The worksheet in Form 1040-ES, [Estimated Tax for Individuals](#) (PDF).

Payment options for estimated taxes, including Direct Pay from a bank account, can be found at [IRS.gov/payments](#).

Note: Estimated tax requirements are different for farmers and fishermen. [Publication 505, Tax Withholding and Estimated Tax](#), provides more information about these special estimated tax rules.

Tax benefits for education

Tax [credits](#), [deductions](#) and [savings plans](#) can help taxpayers with their expenses for higher education. Here's how:

- A tax credit reduces the amount of income tax you may have to pay.
- A deduction reduces the amount of your income that is subject to tax.
- Certain savings plans allow the accumulated earnings to:
 - grow tax-free until money is taken out (known as a distribution),
 - be distributed tax-free, or
 - both.

IRS [Publication 970, Tax Benefits for Education \(PDF\)](#) has details on these benefits, including an appendix with an illustrated example and a comparison chart of the various benefits.

Other IRS resources to help with education expenses include:

- The IRS [Tax Benefits for Education Information Center](#).
 - The IRS [Interactive Tax Assistant](#) – a tool taxpayers can use to help determine if they're eligible for educational credits or deductions.
 - IRS Publication 5081, [Education Credits Online Resource Guide](#).
-

Tax planning is for everyone

The IRS recently issued a series of [Tax Tips](#) about tax planning. The series focuses on steps taxpayers can take now that can help down the road.

An important part of tax planning is [recordkeeping](#). Well-organized records make it easier for taxpayers to prepare their tax return. It can also help provide answers if their return is selected for examination or they receive an IRS notice.

Tax planning includes determining [filing status](#). Filing status affects a taxpayer's filing requirement, standard deduction, eligibility for certain credits and correct tax. Most people only think about this when filing a tax return. However, this is something to think about all year, especially if it changes. For example, divorce or separation may have an [effect](#) on taxes.

A taxpayer's [adjusted gross income](#) (AGI) and tax rate are important factors in figuring their taxes. AGI is the taxpayer's income from all sources minus any adjustments or deductions to income. AGI is one factor that determines how much tax is owed.

Did the taxpayer receive a smaller refund than expected or owe an unanticipated tax bill this year? They should do a [Paycheck Checkup](#) to help decide if they need to adjust their withholding or make estimated or additional tax payments now.

Tax [credits and deductions](#) can mean more money in your pocket and thinking about them now can help make filing easier next year. Taxable income is what's left over after the taxpayer subtracts any eligible [deductions](#) from their income. The taxpayer subtracts the [tax credits](#) they're eligible for from the total amount of tax owed.

Different factors can affect a taxpayer's [refund](#). Taxpayers should be careful not to count on getting a refund by a certain date, especially when making major purchases or paying other financial obligations.

The IRS, the states and the tax industry are committed to protecting taxpayers from identity theft. Taxpayers should review [these steps](#) they can take to protect themselves from identity thieves.

The IRS has several online tools that taxpayers can use to stay updated on important tax information that may help with tax planning. In addition to visiting IRS.gov, taxpayers can download the [IRS2Go app](#), watch [IRS YouTube](#) videos, and follow the IRS on [Twitter](#) and [Instagram](#).

New IRS impersonation email scam

The IRS and its Security Summit partners recently warned taxpayers and tax professionals about a new IRS impersonation scam spreading nationally on email. Remember, the IRS does not send unsolicited emails and never emails taxpayers about the status of refunds.

The email subject line may vary, but recent examples use the phrase "Automatic Income Tax Reminder" or "Electronic Tax Return Reminder."

The emails have links that show an IRS.gov-like website with details pretending to be about the taxpayer's refund, electronic return or tax account. The emails contain a "temporary password" or "one-time password" to "access" the files to submit the refund. But when taxpayers try to access these, it turns out to be a malicious file.

For [more details on this scam](#) or instructions for [reporting phishing and online scams](#), visit IRS.gov.

Reminders

- [Taxpayers with expiring ITINs should renew them now](#)
 - [IRS expands list of preventive care for HSA participants to include certain care for chronic conditions](#)
 - [IRS videos for small businesses and employers](#)
 - [TAS "Subway Map" Illustrating a Taxpayer's Journey Through the Tax System](#)
 - [What to do when someone fraudulently claims your dependent](#)
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Congressional Update

News for members of Congress and their staffs.....October 2019

Extension filers still have electronic options to meet their Oct. 15 deadline

Taxpayers who requested an extension of time to file their 2018 returns have [electronic filing options](#) before the Oct. 15 deadline. Tax pros can still e-file returns, and IRS Free File for low income taxpayers is open for business in [English](#), [Spanish](#) and other languages.

IRS urges all taxpayers to choose the speed and convenience of filing electronically. Options include:

- [E-file with commercial software](#),
- [Find an Authorized e-file Provider](#),
- [Use IRS Free File or Fillable Forms](#), and
- [Use a Free Tax Return Preparation Site](#). Note: Most free tax prep sites are only open through April 15 and serve low-income taxpayers.

Taxpayers who did not request an extension and have yet to file a 2018 tax return should file as soon as possible. Whether they are due a refund due or owe taxes, help is available on the IRS website at [Let Us Help You](#) or by calling 800-829-1040.

Beware of bogus charities

The Internal Revenue Service encourages taxpayers to be alert to scam groups masquerading as charitable organizations. Using a tax deduction as bait, these fake charities often lure victims into making ineligible donations, ultimately leaving the unsuspecting donor in the lurch.

Charity Fraud Awareness Week (Oct. 21-25) will put a spotlight on the ways taxpayers can keep themselves safe. Everyone is encouraged to help spread the word.

The IRS offers these basic tips to taxpayers making charitable donations:

- Be wary of charities with names that are similar to familiar or nationally-known organizations. Some phony charities use names or websites that sound or look like those of respected, legitimate organizations. IRS.gov has a search feature: Tax Exempt Organization Search, that allows people to find legitimate, qualified charities to which donations may be tax deductible. Legitimate charities will provide their Employer Identification Number (EIN), if requested, which can be used to verify their legitimacy through the IRS search tool.

- Don't give out personal financial information such as Social Security numbers or passwords to anyone who solicits a contribution. Scam artists may use this information to steal identities and money from victims. Donors often use credit cards to make donations. Be cautious when disclosing credit card numbers to those seeking a donation. Confirm that those soliciting a donation are calling from a legitimate charity.
- Don't give or send cash. For security and tax record purposes, contribute by check or credit card or another way that provides documentation of the donation.
- Consult [IRS Publication 526](#), Charitable Contributions, available on IRS.gov. This free booklet describes the tax rules that apply to making tax-deductible donations. Among other things, it provides complete details on what records to keep which helps taxpayers at tax time.

Another long-standing type of abuse or fraud involves scams that occur in the wake of significant natural disasters. The IRS encourages taxpayers to donate to recognized charities established to help disaster victims. Following major disasters, it's common for scam artists to impersonate charities to get money or private information from well-intentioned taxpayers.

Taxpayers can find legitimate and qualified charities with the [Tax Exempt Organization Search](#) tool on IRS.gov.

Individuals may report suspected fraudulent activity to the IRS on [Form 13909](#), Tax Exempt Organization Referral (Complaint).

***The IRS Dirty Dozen list of tax scams
has for years warned of fake charities
that steal money and personal data.***



CSI at the IRS: a look into Criminal Investigation's National Forensic Laboratory

For more than 40 years, CI's National Forensic Laboratory has offered forensic testing and technical services to support IRS investigations. Lab results strengthen investigations of criminal violations of the Internal Revenue Code and other financial crimes. The lab's work is critical in ensuring efficient processing of crucial evidence.

What started as a small documents lab in the 1970s, headquartered in Chicago, later added latent print exams, polygraph and other forensic and technical services based on the IRS's needs. Today the lab, led by Director **Jennifer Cones**, is made up of approximately 70 employees in three different groups: Scientific Services, Data Processing Center, and Trial Graphics and Design.

Scientific Services provides image analysis/recovery and forensic exams in latent print, polygraph, audio and video evidence. For example, they can enhance a banking ATM image or video surveillance to then use in an investigation. The Data Processing Center changes evidence into an electronic format such as databases, images and spreadsheets. Trial Graphics and Design tells the story of a case through pictures or animations, which is usually given to a jury during a trial.

CI's National Forensics lab receives hundreds of cases per year. Because they may get multiple work requests for one case, cases can take anywhere from weeks to more than a year to complete.

In fiscal year 2018, the lab received 197 cases, which resulted in 305 work requests. About 10% of their cases are from the civil side of IRS. The majority of those are Limited Payability Claim cases, which is when a taxpayer says they didn't get a tax refund, and the lab conducts a handwriting analysis of the signature on the endorsement line of the check to determine who signed it.

When asked about her favorite part about working at the lab, Cones said, "You're part of the criminal justice system. You're making a difference, especially as a taxpayer. Unfortunately, there are people out there who aren't as honest or truthful as they should be about paying their taxes, and you feel like you are part of the solution."

Although the lab is a small branch of CI, their role is critical in processing crucial evidence in IRS investigations and ultimately helping find and prosecute financial crime violators.

One-of-a-kind Writing Ink Library

The lab shares their one-of-a-kind Writing Ink Library with the Secret Service. Around since the 1970s, examiners have used the library to tell the difference between inks and when they were available. They can identify when a document was produced based on the ink that was used. If examiners already know when the document was produced, they can date the ink that was used to figure out if a document was forged.



Outsourcing payroll duties

Many employers choose to outsource some or all of their payroll and tax-related duties to a payroll service provider. A payroll service provider can deliver paychecks to employees, calculate the proper amount of income and Federal Insurance Contribution Act (FICA) taxes to withhold from employees' pay, make the required deposit of withheld payroll taxes, and file quarterly payroll tax returns.

Outsourcing payroll duties can be a real timesaver for employers. However, it's important for employers to remember that while they can outsource payroll duties, in most cases, they can't outsource their responsibilities. The employer is ultimately responsible for payment of federal tax liabilities.

The IRS recommends that employers who use a payroll service provider periodically check to ensure that the provider is doing everything it should. Here are some things an employer should know and do.

Payroll tax payments (referred to as deposits) are required throughout the year and must be made by electronic funds transfer. Payroll service providers make these transfer payments/deposits using the [Electronic Federal Tax Payment System](#) (EFTPS). Employers can also access EFTPS and should:

- Ensure their payroll service provider is using EFTPS,
- Register on the EFTPS system and get their own PIN, then
- Check EFTPS regularly to verify payments are being made. Any missing or late payments are a red flag.

Employers should review any notices or bills they receive from the IRS—don't assume the payroll service provider is taking care of it. If an employer believes the notice or bill resulted from a problem with their payroll service provider, they should contact the IRS as soon as possible. Call the number on the notice, 1-800-829-4933 or write to the IRS at the address on the notice or bill. If an employer suspects their payroll service provider of doing anything improper, they should file a complaint with the IRS using [Form 14157 Complaint: Tax Return Preparer](#) (PDF).

The IRS has information to help employers learn about the types of payroll services available including IRS Certified Professional Employer Organizations (CPEOs). CPEOs offer businesses the option to:

- Remain solely liable for payroll taxes,
- Become jointly and severally liable for payroll taxes, or
- Be relieved of liability for payroll taxes.

More information to help employers using or considering a payroll service provider is available on the IRS website at:

- [Outsourcing Payroll and Third-Party Payers](#),
- [Public Listings of CPEOs](#), and
- [Understanding Employment \(payroll\) Taxes](#).

Other resources on the website include:

- The IRS's [Small Business and Self-Employed Tax Center](#), and
- [Small Business Taxes: The Virtual Workshop](#).



Volunteer Income Tax Assistance Program celebrates 50th anniversary, seeks additional volunteers

Though many aspects of tax preparation have changed in the past 50 years, there is one thing that taxpayers can rely on: free tax help from dedicated volunteers.

The Volunteer Income Tax Assistance (VITA) program started with The Tax Reform Act of 1969. Early on, volunteers used adding machines, pencils and carbon paper to prepare tax returns. Tax preparation software has certainly helped expedite the process, but VITA volunteers continue to help taxpayers navigate the tax law.

The positive impact of this program is tremendous. Each year, tens of thousands of volunteers prepare over 3.5 million tax returns. VITA and Tax Counseling for the Elderly (TCE) sites are located in communities across the country. VITA/TCE volunteers assist low- to moderate-income taxpayers, taxpayers with disabilities, limited English speaking taxpayers, seniors, service members and Veterans.

More volunteers are needed to keep the VITA/TCE program going strong. Not only do volunteers provide a much-needed service to their communities, they also learn valuable skills. By honing their customer service skills and becoming experts with the latest tax law, they can improve their careers and their financial capabilities.

Since it can be beneficial to go through the VITA/TCE training and volunteer process with friends or coworkers, volunteers are encouraged to “inVITA” friend to join them. Together, volunteers can help build their communities.

Please encourage your constituents to sign up at [IRS.gov/volunteers](https://www.irs.gov/volunteers).

What to do when someone fraudulently claims your dependent

If you e-file and get a message telling you that a dependent on your return has already been claimed on another tax return or their own, or if you receive an [IRS Notice CP87A](#), you'll need to find out why someone else claimed your dependent.

Did you enter your dependent's information correctly?

If so, you need to know the IRS is prohibited from telling you who claimed your dependent. You'll possibly be able to identify who it was. If you don't suspect anyone who could have claimed the dependent, your dependent may be a victim of identity theft.

Due to federal privacy laws, the victim's name and SSN must be listed as either the *primary* or *secondary* taxpayer on the fraudulent return; otherwise the IRS cannot disclose the return information. For this reason, the IRS cannot disclose return information to any person listed only as a dependent. Click here for more information about how to [request a copy of a fraudulent return](#).

If you determine the other person was not eligible to claim your dependent, you'll need to take steps to protect your right to claim the dependent and ensure an accurate filing.

Using the IRS.gov [Interactive Assistant](#), verify you meet the requirements to claim the dependent. If you are, take the following steps:

1. File a paper return

- Prepare paper tax return,
- Claim your dependent(s), and
- Mail the [completed tax return to the IRS](#).

Your refund will be delayed while we investigate your case. Paper tax returns can take up to six to eight weeks for us to process.

2. You need to prove you're entitled to claim the dependent

- [Form 886-H-DEP](#) provides a comprehensive list of supporting documentation to assist in resolving your case. Secure copies of birth certificates, proof of identity and documents that show your dependent lived with you at the same address for more than half of the calendar year.
- Recordation such as school, medical, daycare, or social service records on official letterhead from a school, medical provider, social service agency, or place of worship that shows names, common address and dates.
- If you receive a CP75A Notice, it means we're investigating the information you've provided and need additional documentation to verify the dependent exemption(s) and filing status you claimed on your tax return.

3. Answer when the IRS contacts you

About two months after you file a paper return, we'll begin to determine who's entitled to claim the dependent.

You may receive a letter ([CP87A](#)) from us, stating your child was claimed on another return. It will explain what to do, either file an amended return or do nothing.

The person who claimed the dependent will get the same letter. If one of you do not file an amended return that removes the child-related benefits, then you may be audited by us to determine who can claim the dependent.

In that case, you'll get a letter in a few months to begin the audit. In the audit, we'll require you to provide proof that you're entitled to claim the dependent. Be sure to reply completely and by the response deadline. After we decide the issue, we'll assess any additional taxes, penalties, and interest on the person who incorrectly claimed the dependent.

You should discuss with concerned family members, the claiming of children before a situation like this arises.

Learn more about dependents and know your options and rights in [Publication 501](#).

Reminders

- [IRS announces new procedures to enable certain expatriated individuals a way to come into compliance with their U.S. tax and filing obligations](#)
- [New IRS Tax Withholding Estimator helps workers with self-employment income](#)
- [Tax Relief in Disaster Situations](#)
- [Taxpayers can go to IRS.gov for answers to questions about payments and penalties](#)

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