IRS Congressional Update

News for members of Congress and their staffs ..... January 2020

Filing season opens January 27

The IRS will begin accepting and processing tax year 2019 individual income tax returns on Monday, Jan. 27, 2020.

The deadline to file 2019 tax returns and pay any tax owed is Wednesday, April 15, 2020.

While taxpayers may prepare returns through the IRS' Free File program as well as many tax software companies and tax professionals before the start date, processing of those returns will begin after IRS systems open later this month.

All taxpayers should consider filing electronically and choosing direct deposit. It's fast, accurate and the best way to get your refund as quickly as possible.

Free tax preparation options

The IRS supports free tax preparation both online and in-person for qualifying taxpayers.

If your income was $69,000 or less last year – and that's most taxpayers – you can use online **Free File** tax preparation products January 10 through October 15. Free File is the IRS partnership with private-sector tax software providers who make their Free File products available at IRS.gov/FreeFile.

Taxpayers can use a "look up" tool to choose from 10 featured online products. Each of the providers sets its own eligibility standards, generally based on income, age and state residency. But taxpayers who earned $69,000 or less can find at least one product to use for free. There also is a product in Spanish. When filing season starts, Free File Fillable Forms, which has no income limitations, will also be available.

Free File is just one way the IRS provides free tax preparation options to taxpayers through a partnership model. Taxpayers wanting more personal help and who made $56,000 or less can visit one of thousands of community volunteer sites through the **Volunteer Income Tax Assistance program or Tax Counseling for the Elderly** offered by AARP. The IRS partners with community organizations and AARP to train volunteers to prepare free returns for taxpayers.

Volunteer Income Tax Assistance and Tax Counseling for the Elderly sites can be found by using the VITA/TCE locator tools at this **link**.

Be vigilant about online security during the filing season

Each year during National Tax Security Awareness Week, the IRS and its Security Summit partners deliver information and resources to help individual taxpayers, businesses and tax professionals enhance their online security. A summary of the 2019 outreach campaign is **here**.

Wait for your W-2: avoid using a pay stub to prepare a tax return

Taxpayers who use a final year-end pay stub instead of Form W-2 to prepare a tax return may face delays in the processing of their return and refund. This is because the year-end pay stub will not necessarily be an exact match to the Form W-2 or other information that's provided to the IRS.

Employers are required to send Form W-2, *Wage and Tax Statement*, by January 31. Taxpayers who do not receive their W-2s and other income documents timely, or who receive incorrect documents, should contact the employer or payer.

Taxpayers who have contacted an employer or payer, but still have not received their documents by the end of February, can contact IRS for help at 800-829-1040. The IRS will contact the employer/payer on the taxpayer's behalf, requesting the missing or corrected form. The IRS will also send the taxpayer a letter with instructions on what to do if they do not receive their income documents in time to prepare and file their return. For more on this visit **Tax Topic 154: Form W-2 and Form 1099-R (What to Do if Incorrect or Not Received)**.

The Taxpayer Advocate Service is hosting pre-filing season outreach

The Taxpayer Advocate Service (TAS) is hosting a pre-filing season outreach campaign to help taxpayers understand how to file timely, accurate tax returns to avoid refund delays.

During the week of Jan. 13 – 17, 2020, Local Taxpayer Advocates in every state, Puerto Rico and the District of Columbia will be out in their local communities meeting with taxpayers before they file their federal tax returns.

Taxpayers who file their own returns, whether using software or on paper, may benefit from the tips shared during these events. Each year, hundreds of thousands of taxpayers struggle through IRS processes. This campaign is designed to help taxpayers avoid common filing errors and unnecessary refund delays during the upcoming tax filing season.

Topics may include tax tips, available self-help tools, **IRS free file options**, local **Volunteer Income Tax Assistance sites**, available **IRS.gov** resources, risks of using paystubs rather than Forms W-2, *Wage and Tax Statement*, to determine wages and withholdings, and more.

Taxpayers can learn about planned events by visiting **TAS's website**.

EITC Awareness Day

The Internal Revenue Service and its partners across the country will launch the 14th annual Earned Income Tax Credit (EITC) Awareness Day January 31, 2020.

For more than 40 years, the EITC has made life better for American workers and their families. It's an extremely important anti-poverty credit that helps millions of people every year. That's why hundreds of IRS partners join the **EITC Awareness Day** campaign each year. They organize local media events, use social media and other channels to alert millions of low- and moderate-income taxpayers about this important tax credit. To receive it, taxpayers must have earned income and file a federal tax return — even if they don't owe any tax or aren't otherwise required to file.

Point your constituents to the **EITC Assistant** on **irs.gov** to find out if they're **eligible**.

Visit **EITC Central** for additional outreach resources.

Check your eligibility for the Child Tax Credit

Taxpayers who claim at least one child as their **dependent** on their tax return may be eligible to benefit from the **Child Tax Credit**. Your constituents should review the eligibility rules to make sure they qualify. Even if they haven't qualified in the past, life circumstances often change and they may now be able to claim the credit.

Here are some important details about the Child Tax Credit:

- The maximum amount of the credit is $2,000 per qualifying child.
- Eligible taxpayers must list on their tax return the name and Social Security Number for each dependent they are claiming for the child tax credit.
- A dependent for the Child Tax Credit must meet all the rules to be claimed as a **qualifying child**, and further, must be under age 17.
- The credit begins to phase out at $200,000 of modified adjusted gross income. This amount is $400,000 for married couples filing jointly.
- Taxpayers whose dependent does not qualify for this credit might be able to claim the **Credit for Other Dependents**.
- Taxpayers can find out more by reading **Publication 972**, Child Tax Credit.

You can direct your constituents to the IRS's **Interactive Tax Assistant** beginning in January to see if they're eligible to claim the **Child Tax Credit or Credit for Other Dependents**.

Get your refund faster with Direct Deposit

The best and fastest way to get your tax refund is to have it electronically deposited for free into your financial account with **Direct Deposit**. You can use it to deposit your refund into one, two or even three accounts. It is simple, safe and secure.

Combining direct deposit with IRS e-File is the fastest way to receive your refund. IRS issues more than 9 out of 10 refunds in less than 21 days. You can track your refund using our **Where's My Refund?** tool.

Don't rely on receiving your refund by a certain date, especially when making major purchases or paying bills. Some tax returns may require additional review and those refunds may take longer. More tips **here**.

Get answers to tax questions 24/7

Taxpayers looking for answers to tax question this filing season are encouraged to use the IRS's Interactive Tax Assistant. It's an online tool that provides answers to a wide range of tax law questions.

The most popular questions are listed right at the top. Other frequently asked questions are listed by categories like filing status, dependents, retirement and other income, and deductions and credits. If the user doesn't find the topic they need, there's a search tool.

Once they find the topic they need, the tool provides the user with a list of information items they'll need. Having gathered the needed information, the user begins answering a brief series of questions. Answering the questions usually takes less than 12 minutes and, they have their answer.

During the filing season, IRS phone lines and Taxpayer Assistance Centers experience high volumes. Reaching the IRS by phone or getting an appointment at an Assistance Center can take time, particularly as the April 15th filing deadline approaches.

For those with internet access, the Interactive Tax Assistant is a convenient alternative. From the IRS.gov home page, reach the Interactive Tax Assistant by clicking **Get Answers to Your Tax Questions**. To go there directly, enter irs.gov/help/ita.

Watch an introduction to the Interactive Tax Assistant on YouTube: **English** – **ASL**.

Other online self-help tools for filing returns, paying taxes, checking status of a refund and more can be found at **IRS.gov/help/tools**.

For more information on how taxpayers can get help from IRS visit **this link** or download IRS Publication 5136, **IRS Services Guide**.

Taxpayers can still make a quarterly estimated tax payment directly to the IRS for tax year 2019

The deadline for making a payment for the fourth quarter of 2019 is Wednesday, January 15, 2020. **Form 1040-ES** includes a worksheet to help taxpayers figure the right amount of estimated taxes to pay. More tips **here**.

Special Agent Chris Janczewski receives Treasury Secretary's Meritorious Service Award

IRS Special agent Chris Janczewski (Criminal Investigation (CI), Pittsburgh) received the Secretary of Treasury's Meritorious Service Award on November 6 at a ceremony in Washington, D.C. This is the second highest award a civilian federal employee can receive from their agency. Commissioner Rettig presented Janczewski with the citation and medal for his investigative work on the largest child exploitation market website on the Darknet, which was called Welcome to Video (W2V). Also in attendance was Deputy Commissioner for Services and Enforcement Sunita Lough, CI Chief Don Fort and CI Deputy Chief James Lee.

Janczewski has been a special agent in CI since 2009. In August 2017, he began working on a complex international investigation that resulted in the rescue of at least 23 minor victims residing in the United States, Spain and the United Kingdom who were being abused by users of W2V.

This was a massive collaborative effort spanning the Department of Justice, United States Attorneys' Office, Department of Homeland Security and United Kingdom and Korean law enforcement agencies. Chris was very humbled to receive the award. "My name is on it but without the team and collaboration of various cybercrime units, none of it would be possible," he said.

Commissioner Rettig praised Janczewski's extraordinary efforts: "This is this generation's Al Capone case."

Don Fort also praised Janczewski. "This case brought world-wide attention to CI's capabilities, and the agency's reputation as a whole has grown stronger and we all stand to benefit," Fort said.

"Receiving an award that has real world impact through investigation is truly gratifying," Janczewski added. "I never imagined studying accounting would lead to this."

IRS Criminal Investigation releases Fiscal Year 2019 Annual Report; celebrates 100 years

IRS released the Criminal Investigation Division's (CI) annual report, highlighting significant successes and criminal enforcement actions taken in fiscal year 2019.

Reminders

- **New 1040-SR - U.S. Tax Return for Seniors**
- **Jan. 31 filing deadline remains for employer wage statements, independent contractor forms**
- **New Form W4 for 2020**
- **Members of the military can check out these resources to help answer tax questions**
- New Publication: **Publication 5348**, Get Ready to File
- New Publication: **Publication 5349**, Year-round tax planning is for everyone

For those interested in providing feedback on IRS reorganization or other components of the **Taxpayer First Act of 2019**, please share written information with your regular IRS contact point, or send it to **TFAO@irs.gov** and it will be shared with the TFA office.

Help on IRS.gov

Filing – Payments – Refunds – Credits & Deductions – Forms & Instructions – Tax Questions

IRS in other languages

Spanish - Chinese - Korean - Russian - Vietnamese - ASL (YouTube)

IRS on social media

YouTube – Twitter – Instagram – Facebook

IRS2Go **is the official mobile app of the IRS, available in both English and Spanish.**

The *IRS Congressional Update* is a monthly newsletter, prepared by IRS Legislative Affairs. For information on resolving taxpayer account issues, visit Taxpayer Advocate Service.