Communications & Liaison
LEGISLATIVE AFFAIRS

IRS Congressional Update

News for members of Congress and their staffs - November 2020

To help non-filers, IRS sets Nov. 10 as 'National EIP Registration Day;' Register at IRS.gov for Economic Impact Payment

The Internal Revenue Service set Nov. 10 as "National EIP Registration Day," as the agency and partners across the country launch a final push to encourage everyone who doesn't normally file a tax return to register to receive an Economic Impact Payment.

"National EIP Registration Day" will take place just a few days ahead of the extended Nov. 21 registration deadline. This special event will feature support from IRS partner groups inside and outside of the tax community, including those that work with low-income and underserved communities. These groups will help spread the word about the new Nov. 21 deadline and, in some cases, provide special support for people who still need to register for the payments.

The IRS has already sent nearly 9 million letters to people who may be eligible for the $1,200 Economic Impact Payments but don't normally file a tax return. The letters, along with the special Nov. 10 event, both urge people to use the Non-Filers: Enter Info Here tool, available exclusively on IRS.gov.

"Our partner groups have been a critical part of the unprecedented IRS outreach and education campaign this year to contact as many people as possible about these payments," said IRS Commissioner Chuck Rettig. "As a result, millions of Americans have successfully used the Non-filers portal and received their Economic Impact Payment. Registration is quick and easy, and we urge everyone to share this information to reach as many people before time runs out on Nov. 21."

To support the ongoing effort as well as "National EIP Registration Day," many partner groups have been working with the IRS, helping translate and making available Economic Impact Payment information and resources in 35 languages. The IRS also plans a special push on social media to support the final registration drive in multiple languages.

While most eligible U.S. taxpayers have automatically received their Economic Impact Payment, others who don't have a filing obligation should use the Non-Filers tool to register with the IRS to get their money. Typically, this includes people who receive little or no income.

Since the Non-Filers tool launched in the spring, over 8 million people who normally aren't required to file a tax return have registered for the payments. The IRS continues to work to reach others who haven't used the tool yet, which led to the special mailing and the special Nov. 10 registration event.

The tool is designed for people with incomes typically below $24,400 for married couples, and $12,200 for singles who could not be claimed as a dependent by someone else. This includes couples and individuals who are experiencing homelessness.

Anyone using the Non-Filers tool can speed up the arrival of their payment by choosing to receive it by direct deposit. Those not choosing this option will get a check.

Beginning two weeks after they register, people can track the status of their payment using the Get My Payment tool, available only on IRS.gov.

IRS adds QR technology to key balance due notices to help taxpayers

For the first time, the IRS is adding barcode technology to notices sent to millions of taxpayers.

The CP14 and CP14 IA notices that inform taxpayers that they owe money on unpaid taxes and their payment options are now equipped with QR bar codes to help those taxpayers securely and easily navigate to the IRS.gov website.

Taxpayers can now use their smartphones to scan a QR code in the CP14 or CP14 IA to go directly to IRS.gov and securely access their account, set up a payment plan or contact the Taxpayer Advocate Service.

Scanning the QR code on the CP14 or CP14 IA gives the taxpayer direct access to the information they need on IRS.gov to resolve their account balance online without the need to call or interact with the IRS directly.

“These codes will give taxpayers immediate access to the most important information for them to pay their balances, set up payment agreements or reach out for help,” said Darren Guillot, the IRS Small Business/Self-Employed Deputy Commissioner for Collection and Operations Support. “We understand there’s a lot of information on the web, and we want to give taxpayers more secure tools that can more easily help them resolve their tax situations.”

Helping those affected by a natural disaster

When natural disasters strike, the IRS works with FEMA to help in recovery efforts.

Special tax law provisions may help taxpayers and businesses recover financially from the effect of a disaster, especially when the federal government declares their location to be a major disaster area. Depending on the circumstances, the IRS may grant additional time to file returns and pay taxes. For more information visit Disaster Assistance and Emergency Relief for Individuals and Businesses.

Reconstructing records after a disaster is important for several reasons, including insurance reimbursement and taxes. Most importantly, records can help people prove their disaster-related losses. More accurately estimated losses can help people get more recovery assistance like loans or grants. For more information on how IRS can help people reconstruct their records, see IRS Tax Tip 2020-127, How people can reconstruct records lost in a natural disaster.

The IRS also helps in unexpected ways. For example, in response to the recent wildfires in Oregon, an IRS Criminal Investigation (CI) Emergency Support Function unit was deployed. IRS CI agents were assigned to protect FEMA’s task force as they conducted urban search-and-rescue efforts.

For information about disaster relief efforts in your district and state, visit IRS News From Around the Nation and review the list of recent tax relief provided by the IRS in disaster situations based on FEMA's declarations of individual assistance.

Tax law changes have extended or changed many expiring tax law provisions, including:

- Treatment of mortgage insurance premiums as qualified residence interest
- Reduction in medical expense deduction floor
- Deduction of qualified tuition and related expenses
- Energy efficient homes credit
- Employer credit for paid family and medical leave
- Work opportunity credit
- Special rule for determining earned income
- Repeal of maximum age for traditional IRA contributions
- Increase in age for required beginning date for mandatory distributions
- Expansion of section 529 plans

For a complete list of affected tax law provisions, see the Joint Committee on Taxation List of Expiring Tax Provisions 2020.

Required minimum distributions from retirement accounts

Under the CARES Act, required minimum distributions from retirement accounts were waived for 2020. For 2021, the normal rules will apply. For information on the normal rules, see Retirement Plan and IRA Required Minimum Distributions FAQs on IRS.gov.

Volunteers needed to help eligible taxpayers file their tax returns

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs help millions of taxpayers file their federal tax returns each year. There's never been a better time for your constituents to provide that help in their communities. With many people experiencing financial changes, additional VITA and TCE volunteers are needed to help them. In response, the IRS is rolling out new ways to make volunteering easier.

New this year, potential volunteers can tune in virtually to learn more about the program, find out which volunteer role is right for them and get answers to their questions. Additionally, some volunteer sites will now give volunteers the option to help taxpayers virtually versus the normal face-to-face help they provide. This allows volunteers to help taxpayers safely over the phone or online to complete their returns. Other volunteers will conduct a quality review with the taxpayer before the tax return is submitted to the IRS. Virtual volunteering is a great option for new volunteers, since the volunteers can ask experienced volunteers for help completing tax returns.

Returning VITA and TCE volunteers will find it easier than ever to complete the certification requirements. For the 2021 filing season, experienced volunteers can take the new returning volunteer test. This online test is shorter than the traditional test, allowing volunteers to devote more of their time to helping taxpayers.

VITA and TCE volunteers help return tax dollars to their communities. And while volunteering for VITA and TCE certainly helps taxpayers, it also helps improve the volunteers' skills. Volunteers

enhance their customer service aptitude and learn important computer skills. These skills will help them advance their careers.

Please encourage your constituents to visit IRS.gov/volunteers to learn more and sign up. After signing up, they'll receive the information needed to attend their virtual orientation.

Explore the IRS FOIA Library

To promote transparency and efficiency, the IRS makes a wide variety of information publicly available without waiting for specific requests in the Freedom of Information Act (FOIA) Library. The library provides a comprehensive list of documents and other information available electronically on IRS.gov. The library has links to many records routinely used by congressional offices such as:

- Statements of agency policy and interpretations not published in the Federal Register.
- Administrative staff manuals and instructions to staff that affect a member of the public.
- Final opinions, including concurring and dissenting opinions, as well as orders, made in the adjudication of cases.

Records that have been released under the FOIA that are likely to become the subject of subsequent requests for substantially the same records or that have been requested three or more times.

The IRS FOIA Library on IRS.gov also contains publicly available information such as IRS instruction manuals and links to common publications and notices. The IRS FOIA Library is available 24/7.

Links to additional important IRS information

- **Tax help for taxpayers affected by COVID-19**
- **Status of affected IRS operations and services**
- **Get answers to Economic Impact Payment questions**
- **Economic Impact Payments: Partner and Promotional Materials**
- **IRS: Check tax withholdings now as the last quarter of 2020 begins**
- **Redesigned IRS.gov page helps people closing a business; page features steps to navigate final tax actions**
- **Taxpayer First Act: Resources and Guidance**
- **IRS reminds taxpayers of the home office deduction rules**
- **IRS issues final regulations on the deduction for meals and entertainment**
- **Where's My Application for Tax-Exempt Status?**
- **Here's what taxpayers need to know about their right to finality**
- **Balance due notices resume**

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.

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