

2010

TAX FORUM

IRS Nationwide



Issue Management Resolution System - What's In It for the Practitioner?

What is IMRS?

- Uses a structured process
- Elevates stakeholder concerns
 - IRS policies, practices and procedures
 - Systemic problems
- Facilitates issue identification, resolution and feedback



Submitting an Issue

- Gather all information
- Contact local stakeholder liaison staff
 - Search "stakeholder liaison" at IRS.gov
 - Visit the IRS Small Business/
Self-Employed booth



Elevating an Issue

- Is it an IRS issue?
- Is clarification needed?
- Are policy or procedural changes needed?
- How widespread is the issue?



Response and Resolution

- Direct response from stakeholder liaison
- Changes to policy and practices
- Expanded education and outreach
- Monthly IMRS reports on IRS.gov

2010

IRS Nationwide
Tax FORUM



Identified Trends

- Authorizations and Powers of Attorney
- Automated Underreporter program
- Correspondence Exam and CP notices



Authorizations and Powers of Attorney

- **ISSUE:** Practitioners complain revenue agents are bypassing their Power of Attorney when making initial contact with taxpayers
- **PROCESS:** IRM requires RA to check for POA, but does not explicitly state initial contact must be made with representative
- **RESOLUTION:** Internal Revenue Manual 4.10.2 will be revised



2010

IRS Nationwide
TAX FORUM

Automated Underreporter

- **ISSUE:** Tax practitioners want to respond to AUR notices through Practitioner Priority Service without waiting to talk to a PPS assistor first
- **PROCESS:** Issue raised through stakeholder liaison
- **RESOLUTION:** Beginning in April 2010, practitioners can self-direct to AUR

Correspondence Exam and CP Notices

- **ISSUE:** IRS had no procedure for requesting an extension for submitting documentation in a correspondence exam
- **PROCESS:** Tax practitioner raised issue through Stakeholder Liaison
- **RESOLUTION:**
 - Change to IRS procedures
 - Solution in Hot Issues at IRS.gov

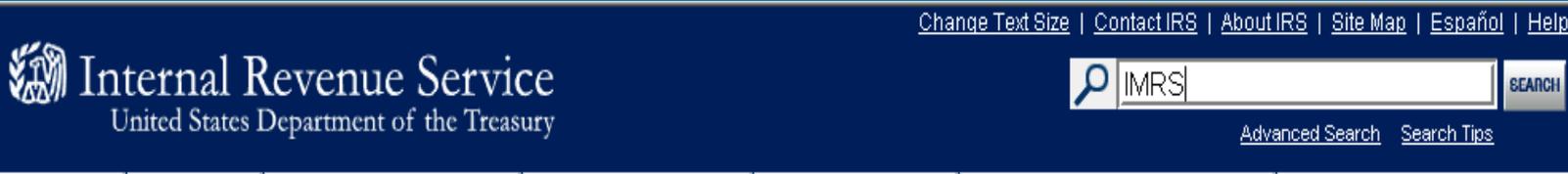


Collector Issues

- Coordinates internal and external questions
- Establishes single point of contact for responses
- Provides feedback to develop additional outreach and education messages



Search “IMRS” on IRS.gov



- Hot Issues
- Industry Issues Quarterly Report
- IMRS monthly overviews
- Stakeholder Liaison local contacts

Visit IRS.gov

Topic	Search Word(s)
Basic Tools for Tax Professionals	basic tools
E-File Resources for Providers and EROs	provider resource
E-Services – Online Tools for Tax Pros	Eservice
IRS Stakeholder Partners' Headliners	headliners
Issue Management Resolution System	IMRS
Practitioner Priority Service	priority service
Stakeholder Liaison Local Contacts	SL
Tax Information for Tax Professionals	information for tax professionals

2010

TAX FORUM

IRS Nationwide

