

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

- American Recovery & Reinvestment Act
- Appeal a Tax Dispute
- Transcripts of the National Phone Forums
- IRS Notices
- Power of Attorney and other Authorizations
- Disaster Relief
- Other Resources for Tax Professionals

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American Recovery & Reinvestment Act (ARRA) of 2009 – looking for information?

The new American Recovery and Reinvestment Act of 2009 is the subject of many conversations and is generating many questions. Many of these questions center on how this will affect taxpayers this filing season and next. IRS has placed information to help answer that question and others, on a special Web site:

[Tax Provisions in the American Recovery and Reinvestment Act of 2009](#)

The IRS is working diligently to complete an analysis of this new legislation to determine its full effect on processes and forms and to implement them. We are committed to doing this as quickly – but more importantly – as thoroughly as possible and will be providing updates via IRS.gov. So, please monitor our Web site for the latest information over the course of the next few weeks and months. Information affecting 2008 tax returns will be posted first, with 2009 and subsequent year's information to follow.

Could the new law affect 2008 tax returns?

The new law does not have a major impact for the vast majority of individuals preparing their 2008 tax returns due April 15. Instead, these changes will largely impact 2009 tax returns filed next year, in 2010. There are a few limited areas in the law that could impact 2008 tax returns. For some small businesses, changes in the net operating loss provisions could affect 2008 tax returns. And for first-time homebuyers there is an [expanded credit](#) available on 2008 tax returns.

Appeal a Tax Dispute

The Appeals mission is to settle tax disputes without having to go to Court and a formal trial. Appeals is there to assist you if you do not agree with a tax decision. The [Office of Appeals](#) is independent of any other IRS office and provides a venue where disputes concerning the application of tax law can be resolved on a fair and impartial basis. Visit the Appeals Web page to view information, videos, and audio messages about when to appeal, how to prepare and submit a request for an appeal, descriptions of the Appeals process, and explanations of available Alternative Dispute Resolution options.

Transcripts of the National Phone Forums and Webinars

Audio reenactments of selected National Phone Forums and Webinars, including presentations on canceled debt and return preparer penalties, are on the [Tax Practitioner Video and Audio Presentations](#) page.

IRS Notices

In general, when you receive a call about a notice from a client, you should request a copy as the notice should explain the reason for the contact, provide instruction on how to handle the issue and tell you where to send the reply. As a starting point for more information here are some helpful Web pages:

[Notice Numbers and How to Identify Them](#)
[What to do if You Receive an IRS Notice](#)

If you can not find what you need there, use the Search box to enter the notice number and/or the word "Notice", you will receive results for several other pages containing resources, including links to charts containing specific notice explanation codes.

Power of Attorney and other Authorizations

IRS.gov has a wealth of information on filing Power of Attorney forms and other authorization types. Check the Web pages below for more information on this topic.

[Publication 947, Practice before the IRS & Power of Attorney](#)
[Third Party Authorization Product Line](#)
[Modifying Power of Attorney Authorizations](#)
[The Centralized Authorization File \(CAF\) - Authorization Rules](#)
[Form 2848, Power of Attorney and Declaration of Representative](#)
[Instructions for Form 2848](#)
[Form 8821, Tax Information Authorization](#)

Disaster Relief

Practitioners may contact Special Services' toll-free support-line directly for assistance when they or their clients have been impacted by natural disasters. The [Bulk Requests from Practitioners for Disaster Relief](#) webpage provides instructions for notifying IRS of those impacted by contacting Special Services via mail or telephone.

Special Services can be reached at 1-866-562-5227. Hours of operation are Monday through Friday, 7:00 a.m. to 10 p.m. local time (Alaska and Hawaii follow Pacific Time.)

The [Disaster Relief Resource Center for Tax Professionals Web page](#) provides resources and assistance to members of the impacted payroll and practitioner community. The [Tax Relief in Disaster Situations Web page](#) provides information about specific disasters.

Automated Underreporter Program

Automated Underreporter cases are created when amounts reported on individual tax returns and amounts reported by third parties don't match. If the discrepancy cannot be resolved, usually a CP 2000 is issued.

See [Headliner Volume 239, Tips From the IRS Automated Underreporter Program](#), for information on how to avoid and resolve AUR issues.

Other Resources for Tax Professionals:

[Tax Professional Page](#)
[Basic Tools for Tax Professionals](#)
[Tax Pro Events](#)
[Practitioner Priority Service](#)