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Insight on the IRS's moratorium on new claims for the employee retention credit (ERC)
IRS issued moratorium last month, NATP breaks down details for tax pros

APPLETON, Wis. (Oct. 24, 2023) – Due to an increase in the employee retention credit scams and fraud, and to protect honest business owners and tax preparers, the IRS has stopped processing new employee retention credit (ERC) claims for the foreseeable future.

The National Association of Tax Professionals (NATP) recently [published a video](#) explaining the moratorium and how it affects taxpayers as well as tax professionals for the upcoming tax season. Viewers will also hear NATP's director of Tax Content and Government Relations Tom O'Saben give an overview of NATP's role in the development of the IRS' new guidance, how to complete the agency's ERC checklist and what might happen to those who received the credit but shouldn't have.

"It's critical tax pros and taxpayers understand where the IRS stands on these claims, especially as we go into 2024," O'Saben said. "Rules and regulations are still being established when it comes to returns fraudulently claiming the credit, and until those are figured out, preparers should use extra due diligence when preparing a return that claims the credit, as they may also be held liable."

The moratorium means the IRS won't process new claims until at least Dec. 31, according to IRS Commissioner Danny Werfel, but the agency will continue processing the roughly 600,000 unpaid ERC claims it has already received, with increased scrutiny.

The discussion, part of NATP's [Taxes Today series](#), can be viewed by anyone with a free NATP account. To speak with a tax expert further about this the moratorium and its potential impact on the 2024 tax season, please contact [Samantha Strong](#) or [Nancy Kasten](#)

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About NATP: The National Association of Tax Professionals (NATP) is the largest association dedicated to equipping tax professionals with the resources, connections and education they need to provide the highest level of service to their clients. 23,000 members rely on NATP to deliver professional connections, content expertise and advocacy that provides them with the support they need to best serve their clients. The NATP headquarters is in Appleton, Wis. To learn more, visit www.natptax.com.



Looking for a tax expert? Tom O'Saben, EA, director of tax content and government relations at the National Association of Tax Professionals (NATP), is available for phone or video interviews to discuss federal tax topics including tax law change and its implications, taxpayer issues, tax preparer regulation and more. To schedule an interview with O'Saben, contact sstrong@natptax.com or nkasten@natptax.com.