

We Wanted You to Know

[IRS Begins Limited Test of Providing Appointments at 10 Walk-In Locations](#)

In order to more effectively use the expertise of our TAC employees, we are testing delivering face-to-face service through an appointment process in a sample of TACs during this filing season. The San Antonio and Austin Taxpayer Assistance Centers (TACs) were included in the initial rollout on February 23. The San Angelo office will begin the pilot on March 9. Additional test sites may be added in the near future.

Taxpayers should always check IRS.gov for days and hours of service as well as services offered at the location they plan to visit. For information on how to make an appointment, please visit the [contact my local office](#) page on IRS.gov.

Request for Comments on a Free Option for Electronic Filing of Employment Tax Family (94x) Returns

The IRS is soliciting comments concerning a free option for 94x filers through a [Request for Information](#) published on the Federal Register. Written comments should be received on or before **May 4, 2015** to be assured of consideration

Helpful Information Regarding the Affordable Care Act

(Thanks to Dave Freeland for providing these links)

- [Tax Special Enrollment Period](#) – CMS announced a special enrollment period (SEP) today for individuals and families who did not have health coverage 2014 and are subject to the fee or “shared responsibility payment” when they file their 2014 taxes in states with a federal Marketplace.
- [How health coverage affects your 2014 federal income tax return](#) on Healthcare.gov has some useful tools for:
 - finding the Silver and Bronze plan premiums needed to complete IRS Forms 8962 and 8965,
 - helping consumers who did not have insurance last year determine if they qualify for an exemption,
 - and more
- [Affordable Care Act & Taxes - At a Glance](#) chart explains how the Health Care Law affects your tax return.
- For more information go to [IRS.gov/aca](#) and [Healthcare.gov](#).

Follow-ups from prior meetings:

Tangible Property Regulations (Repair Regs)

Issue: Practitioners expressed concern over how the Tangible Property Regulations would affect their clients’ 2014 returns.

Response: On February 13 the IRS released [Revenue Procedure 2015-20](#), which provides a simplified procedure that allows small businesses to change a

method of accounting under the final tangible property regulations on a prospective basis for the first taxable year beginning on or after Jan. 1, 2014. Additional guidance on the [Tangible Property Final Regulations](#) was posted to IRS.gov March 4.5

Status: Closed

Phone Prompts for Non-Streamlined IAs

Issue: Taxpayers wishing to initiate or revise [installment agreements](#) that did not meet [streamlined criteria](#) were not being connected directly to a customer service representative who could assist them.

Response: Effective 1/12/2015 changes were made to the telephone routing criteria so that as long as the taxpayer or practitioner provides us with the SSN the calls should route to an agent that can assist them without the need for an additional transfer.

Action: We will find out if this change applies to the PPS prompt or just when calling the number on the notice.

Status: Open.

Correct Zip Code for Sending Form 3115

Issue: Is the zip code for the Ogden, Utah copy of Form 3115 shown in the instructions correct?

Response: No, the address to send the Ogden, Utah copy of Form 3115 on page 2 of the Instructions for Form 3115 requires updating. The Ogden, Utah copy of Form 3115 should be mailed to:

Internal Revenue Service
1973 Rulon White Blvd.
Mail Stop 4917
Ogden, UT 84201-1000

Information has been posted to [IRS.gov/form3115](#) regarding this issue also posted is [how to e-file two or more automatic accounting method changes on a single form](#).

Status: Closed

New Issues:

EINs for Single Member LLCs

Issue: Taxpayer is a sole proprietorship trucker and wishes to convert to a single member LLC. Will he need to get an EIN under the LLC to report the Highway Use Tax?

Response: Yes, A [single-member LLC](#) that is classified as a disregarded entity for income tax purposes is treated as a separate entity for purposes of employment tax and certain excise taxes. A single-member LLC is required to use its name and EIN to report excise taxes reported on Forms 720, 730 and 2290. These actions cannot take place under the owner's taxpayer identification number (TIN).

For more information see the [Trucking Tax Center](#), the [instructions for Form 2290](#), or you can call the Form 2290 Call Site at 866-699-4096. The hours of operation are Monday – Friday, 8:00 a.m. to 6:00 p.m., Eastern Time.

Status: Closed.

Unable to Connect Via the IRS Toll-Free Numbers

Issue: Practitioners understand that due to limited resources, many calls to the IRS are not being answered. However, many times the taxpayer/practitioner is trying to respond to a notice to prevent enforcement action. The IRS should consider extending the timeframes before enforcement actions are initiated by the Campuses.

Response: Thank you for your comments. We will elevate your concerns.

Status: Open.

Balance Due Notices Received When Balance Paid by Check

Issue: Practitioner reports that her business clients are receiving balance due notices when their employment taxes are filed electronically but they pay the tax by check.

Response: Because the electronically filed return posts more quickly than a payment via paper check, this is a difficult systemic issue to resolve. The IRS has several controls in place to prevent this happening with income tax returns during our peak filing season, but these controls create other concerns which prevent year-round implementation.

Action: We will elevate this issue to see if similar controls can be applied to the 94x series of returns.

Status: Open

Questions Regarding Information Returns

Issue: Taxpayer filed their information returns on the wrong year form; however the transmittal was filed correctly. Practitioner wanted to know how to correct the situation and what consequences the error will have on her client.

Response: If you have questions about information reporting, you may call the Information Return Reporting toll-free number at 1-866-455-7438. Hours of operation are M–F, 8:30 a.m.–4:30 p.m., ET.

Status: Closed