

## We wanted you to know:

Due to the severe weather that began on May 4<sup>th</sup> in Texas [Tax Relief for Victims](#) in 23 counties is available. Practitioners can find additional information regarding Disasters on the [Disaster Assistance and Emergency Relief for Individuals and Businesses](#) webpage and on the [Tax Information for Tax Professionals](#) webpage.

The [IRS Electronic Reading Room](#) is a great resource for accessing the Internal Revenue Manual, ADP codes and much more!

The Texas and New Mexico [Regional Practitioner Meetings \(RPM\)](#) are a great way to stay up to date with tax information and earn CE credit.

### [IRS Nationwide Tax Forums](#)

Report all [IRS impersonation Scams](#) on the Treasury Inspector General for Tax Administration (TIGTA) website. Select the “red” button for reporting.

Transcripts can still be requested by mail or automated phone service. Allow 5 to 10 days for receipt.

- [Order a Transcript](#) tool
- [Form 4506T-EZ](#), Short Form Request for Individual Tax Return Transcript
- [Form 4506-T](#), Request for Transcript of Tax Return
- Calling 800-TAX-FORM (800-829-3676)

## New Issues:

### **Get Transcript Application**

**Issue:** Taxpayer-specific data was acquired from non-IRS sources to gain unauthorized access to the Get Transcript application. The application is currently unavailable for use. [IRS Statement on the "Get Transcript" Application](#) has been issued.

**Action:** IRS is sending out letters to impacted taxpayers (Letter 4281-A) and non-impacted taxpayers. (Letter 4281-B) The [Get Transcript FAQs](#) have been updated for further information. Commissioner Koskinen testified before the Senate Finance committee and provided additional information on the incident. [Written Testimony of Commissioner Koskinen](#) provides information on the incident and steps IRS has been taking to combat Identity theft.

**Status:** Closed

### **Balance due notices for 1041 returns**

**Issue:** Practitioners report that clients are receiving notices of balances due for e-filed Forms 1041 when a timely payment was made by check. This same situation existed last year and we were provided with a response stating that there was an issue with the processing of these tax returns and payments which generated these notices. The IRS is working to correct the problem. We are sorry for the inconvenience.

**Response:** Issue will be elevated again.

**Status:** Open

### **Incorrect 1041 Trust Return payment posting date**

**Issue:** Practitioner reports that full payment was sent in with 1041 trust return. The certified mail date of the payment shows April 8<sup>th</sup>. The payment posting date shows May 8<sup>th</sup>.

**Response:** Issue will be elevated. .

**Status:** open

### **Get Transcript phone line.**

**Issue:** Practitioner wants to know if the phone option is still available for securing transcripts.

**Response:** The automated order transcript by phone option is still available by calling 800-TAX-FORM (800-829-3676).

**Status:** Closed

### **Does the [Annual Filing Season Program \(AFSP\)](#) limited representation requirement apply to past years returns?**

**Issue:** Practitioner wants to know if unenrolled preparers will be able to represent their clients whose returns they prepared and signed in prior years.

**Response:** Yes. [Rev Proc 2014-42](#) states that unenrolled tax return preparers may rely on Revenue Procedure 81-38 to represent taxpayers during an examination of a tax return or claim for refund prepared and signed (or prepared if there is no signature space on the form) on or before December 31, 2015.

**Status:** Closed

### **Abatement of Penalty**

**Issue:** Practitioner asked if there was a provision that abates the penalty applied if the EITC form was not attached to the return.

**Response:** Yes, [Form 6118, Claim for Refund of Tax Return Preparer and Promoter Penalties](#) may be filed to abate the [IRC 6695\(g\) Failure to be diligent in determining eligibility for earned income credit penalty](#). The penalty must be paid first. .

**Status:** Closed

### **Copies of Identity Theft fraudulent returns**

**Issue:** Practitioners report reading the news item where Commissioner Koskinen stated that IRS will change its policy on identity theft and provide victims with copies of the fraudulent tax returns that have been filed under their names by scammers. How will this work?

**Action:** We currently have no official information on this news item.

**Status:** Open