

## We Wanted You to Know

### Power of Attorney for LLCs

Need information on the proper way to submit a Form 2848 when representing an LLC? Information is available under [Powers of Attorney for LLCs](#). Search 2848 LLC on IRS.gov

### Managing Estate/Decedent Issues

IRS.gov has resources that can help tax professionals manage estate and decedent issues. For more information, including links to forms and publications, see [Deceased Taxpayers – Probate, Filing Estate and Individual Returns, Paying Taxes Due](#)

## Follow-ups from prior meetings:

### Post-dated Notices

**Issue:** Practitioner received their copy of the notice before the date on the notice. Why is this happening?

**Response:** The IRS strives to send the bulk of the notices for Individual and business accounts 6 days prior to the notice date allowing taxpayers more time to respond or to make payments. A few notices are sent as early as 2 weeks prior to the notice date.

**Status:** Closed

### Input of Authorizations

**Issue:** Practitioner complained that their authorization had not been input even though they faxed it in five times. Is there someone they can call to find out why it was not input?

**Response:** Per IRM 21.3.7.1.4 Processing Time Frames, Receipts received in the CAF Functions are processed First In First Out (FIFO), regardless of the method used to submit the authorization. All receipts will be processed within 5 business days. Receipts received before 2:00 p.m. local time are considered received on the current day. Receipts received after 2:00 p.m. local time are considered received the next business day.

The CAF help line was eliminated to free personnel up to input authorizations. If you have questions regarding your authorizations, please call toll free at 1-800-829-1040 for individual account issues or 1-800-829-4933 for business accounts.

**Status:** Closed

### Taxpayer Assistance Center – Appointment pilot

**Update:** Starting August 3, taxpayers in the Austin, San Antonio and San Angelo areas will call a new toll-free number to make an appointment for face-to-face service at an IRS Taxpayer Assistance Center.

A test of the appointment service method this filing season showed it helped reduce wait times.

The IRS offers appointments at 44 locations, including the locations above. Taxpayers requiring an appointment at these locations should call **1-844-545-5640**.

The IRS eventually will move to an appointment service model for all of its Taxpayer Assistance Centers but it will be at a measured pace over several months.

### **Tangible Property Regulations Webinar now live**

**Issue:** On July 15 we hosted a live webinar on IRS Tangible Property Regulations. As with all our national webinars the recording was scheduled to post approximately three weeks later.

Since this information was essential to complete many of the returns still on extension, practitioners requested we expedite the posting.

**Response:** The [Tangible Property Regulations Webinar](#) was posted to the [IRS Video Portal](#) August 3 and is now available for viewing on demand

**Status:** Closed

### **New Issues:**

#### **No Way to Contact the Issuing Office**

**Issue:** Practitioner received Letter 916C, disallowing the changes submitted on an amended return. The letter did not provide a method for replying to the letter. The practitioner needed some way to contact the office.

**Response:** Please fax us a complete copy of the notice received and we will research why the notice did not have any contact information.

**Status:** Open.

#### **What Offices Require Appointments?**

**Issue:** Practitioner asked about other offices (besides the designated TACs) going to an appointment only option.

**Response:** We have not heard of other offices requiring appointments.

**Action:** We will research this further.

**Status:** Open