

IMRS Monthly Overview – [September 2015](#)

The IMRS Monthly Overview contains an update of issues opened and closed each month.

We Wanted You to Know

[Tax Return Preparers: Data Compromise and Protecting Client Tax Information](#)

The Internal Revenue Service reminds tax return preparers that they are prime targets for identity thieves who seek data to use on fraudulent tax returns. The IRS recommends preparers create a security plan. [Publication 4557](#), Safeguarding Taxpayer Data, offers many helpful suggestions including a [checklist](#).

To protect your practice, we suggest that you check your account to verify that you filed the number of returns showing under your EFIN. You can access your e-file information through e-services. For more information about EFINs, see [FAQs—About Electronic Filing Numbers](#).

If you suspect someone else has used your PTIN, call the PTIN hotline at 1 877-613-PTIN or you can submit the [Form 14157](#), Tax Return Preparer Fraud or Misconduct Affidavit.

[IRS Reminds Tax Return Preparers of Limited Practice Changes](#)

Effective for tax returns and claims for refunds prepared and signed after Dec. 31, 2015, the limited right to represent clients before the IRS held by non-credentialed preparers will be accorded to only those preparers participating in the IRS Annual Filing Season Program, a voluntary continuing education (CE) program. The changes in the limited representation rules have no impact on returns prepared and signed by non-credentialed preparers on or before Dec. 31, 2015.

See the video [AFSP Final Steps: Consenting to the Circular 230 Requirements and Printing Your Record of Completion](#) for information on how to consent to Circular 230 requirements, print your Record of Completion, and officially participate in the IRS Annual Filing Season Program.

Follow-ups from prior meetings:

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?

Response: Procedures were posted this week to IRS.gov. Please see the article, [Instructions for Requesting Copy of Fraudulent Returns](#), for details.

Status: Closed

Getting a Payoff

Issue: Practitioner wanted to know if it was possible for a taxpayer to get a payoff without speaking to a customer service representative.

Response: Yes. Call the number on the notice you were sent regarding your balance due and follow the prompts to access your account information. You will need to enter your tax ID number and use the Caller ID # from the notice to establish a PIN. Taxpayers, who have established a PIN, are able to use a touch-tone phone to receive a current or future payoff amount (within 120 days), the location for mailing payment, and an option to set up payment arrangements through the Voice Balance Due (VBD) phone application. The option is also available on our general toll-free number 800-829-1040. (The Caller ID # is only available on the taxpayer's copy of the notice.)

Status: Closed

PTIN User Fee

Issue: Practitioner wanted to know why the PTIN user fee was still \$63 for renewal and \$64.25 for a new application. It seems it should be reduced now that the system has been in place for a while.

Response: Effective Nov. 1, 2015, the annual fee for 2016 PTINs will be \$50 for both new applications and renewals. The IRS will collect \$33 as a user fee to support program costs and a third-party vendor will receive \$17 to operate the online system and provide customer support.

Federal agencies are required to review user fees every other year and make adjustments as appropriate. The current PTIN fee is \$64.25 for a new registration and \$63 for renewal. More information about the updated user fee is available in [TD 9742](#) and [REG-121496-15](#).

Status: Closed

New Issues:

Checking the Number of Returns Filed

Issue: How can an ERO find the number of returns filed under their EFIN?

Response: If you go into your efile application in [e-Services](#) there is a link in the application menu to EFIN status. You click on this link and it shows you all the EFINs associated with that application, the number of each return type transmitted, accepted, and rejected for each processing year.

Status: Closed

Tutorial for Checking EFIN Status

Issue: Can the IRS provide a tutorial on how to access the EFIN information?

Action: Thank you for the suggestion. We will elevate the request.

Status: Open

OPM Data Breach

Issue: As a result of the recent data breach, OPM is now sending out letters that say the recipient's Social Security Number and other personal information

was included in the intrusion. Will the IRS allow taxpayers who receive this letter to request an Identity Theft PIN, or must we actually wait for a fraudulent return to be filed on our unknowing behalf?

Response: Taxpayers who have experienced an event that could result in identity theft can file [Form 14039 Identity Theft Affidavit](#). The taxpayer should check box 2 in Section A and provide an explanation of the event.

Action: We will continue to pursue the issue of whether IP PINs will be offered automatically.

Status: Open

Form 9465 to Request an Installment Agreement

Issue: Practitioner said that [Forms 9465](#) attached to filed returns do not seem to get worked. Other practitioners had positive results. The requested installment agreements are granted whether submitted with a paper or e-filed return.

Action: Practitioners need to provide us with specific examples if they feel the process is not working correctly.

Status: Closed.