

IMRS Monthly Overview – [February 5, 2016](#)

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

We Wanted You to Know

- **Form 944 Filers:** You must file Form 944 if the IRS has notified you to do so, unless you contact the IRS to request to file quarterly instead. To request a change in the filing requirement for the current calendar year you must make the request by either *calling* the IRS by **April 1** of the current year, or by sending a *written request*, **postmarked by March 15** of the current year. After you contact the IRS, the IRS will send you a written notice that your filing requirement has been changed. If you don't receive this notice, you must file Form 944 for calendar year 2016. Contact information is in the [Instructions for Form 944](#).
- **Form 990-N (e-Postcard) filers:** Beginning February 29, [Form 990-N electronic submissions](#) will be accepted through IRS.gov instead of Urban Institute's website.

Follow-ups from prior meetings:

Form 2848s for LLCs

Issue: A practitioner reported he was having trouble getting his Power of Attorney honored because of the title used by the taxpayer who signed the Form 2848. The Customer Service Representative insisted the title needed to match the taxation type. In the case of an LLC being taxed as an S Corporation the title would need to be an officer.

Response: Thank you for your question. We have clarified this issue with our assistors explaining to them that a member or managing member is the appropriate individual to sign the Form 2848 or Form 8821 for an LLC. This should resolve any further confusion. We apologize for any inconvenience.

Status: Closed

Transcript Delivery System (TDS) and Identity Theft

Issue: A practitioner wanted to know at what point the representative for a victim of identity theft would regain access to transcripts via TDS.

Response: Currently, a transcript cannot be delivered via TDS if there is an ID Theft indicator on the account. The tax professional can contact PPS and assistors can issue the transcript. We are aware of the interest in this issue and we are working on changes that will allow access to transcripts through TDS for tax years without an Identity Theft Indicator.

Status: Closed

New Issues:

Availability of Transcripts

Issue: Practitioner asked if transcripts for Forms 1041 and 706 were available via TDS.

Response: *Account transcripts* are available for any account that is active on the IRS Master File. This includes transcripts for Forms 1041 and 706.

Return transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-A, Form 1120-H, Form 1120-L, and Form 1120S. Use the drop down menu if you do not see the form you need.

Status: Closed

Difficulties with Online Services

Issue: Practitioners reported they were having trouble with various online services earlier in the year.

Response: Various systems were down the first couple of weeks of the year, but all should be working now. If you are experiencing problems first check any help resources for that system. If you are still having difficulty, provide us with the details and we will look into the issue.

Status: Closed

Input of Authorizations into the CAF

Issue: Some practitioners indicated it was taking a long time for their authorization to be input to the CAF. Others said they've found when the authorization is not input timely there is usually something wrong with the submission. The taxpayer is supposed to get a letter explaining why the authorization cannot be processed. It seems to take a long time for that letter to be received.

Response: CAF receipts are processed FIFO regardless of the submission method and should be processed within 5 business days.

- Processing time frames can be found in [IRM 21.3.7.1.4 Processing Time Frames](#).
- There are five essential elements for Forms 2848 and 8821 which can be found in [IRM 21.3.7.5.1 Essential Elements for Form 2848 and Form 8821](#). In most cases, if one of the essential elements is not present, the authorization must be returned to the taxpayer (not the representative).

Action: We will see if we can find out how long it takes for a letter to be sent when the authorization is not processable.

Status: Open

Educational Letters to Practitioners

Issue: Practitioner felt the pre-filing season letters were too soft to correct the behavior of practitioners who deliberately filed false claims for EITC

Response: The EITC Paid Preparer Compliance program takes a tiered approach depending on what category best fits the preparer. Our **tiered** approach includes educational letters and visits, audits, penalties and may result in barring preparers from filing tax returns in extreme cases. More detailed information along with many helpful resources can be found at [EITC Central](#) under the [Tax Preparer Toolkit](#).

Status: Closed.