

IMRS Monthly Overview – [November 2015](#)

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

We Wanted You to Know

Upcoming Webinars

- [Practicing Before the IRS – Circular 230 A to Z Rebroadcast](#) - January 13, 2016 (2.5 hours)
 - [Tangible Property Regulations Rebroadcast](#) - January 20, 2016 (1.5 hours)
- Both webinars include live question and answer session

Filing Season Information

- [IRS Extends Due Dates for New 2015 Information Reporting Requirements](#): Per [Notice 2016-4](#), providers and certain employers must now furnish individuals with either Form 1095-B or 1095-C by March 31, 2016. Individual taxpayers will generally not be affected by this extension and should file their tax returns as they normally would.
- [W-2 Verification Pilot](#): The IRS and certain payroll service providers are partnering to test a new Verification Code that will help validate data on the Form W-2. If the Verification Code is present on the Form W-2, enter it on the electronic return when prompted by the software.
- **IP PIN**: For e-filed returns, each taxpayer claimed on a tax return who receives an IP PIN must have their IP PIN(s) entered on the tax return. This includes the IP PIN of any dependent(s) included in the tax return, if applicable. If you claim a dependent who receives an IP PIN, you must enter it on the 'Form 1040 series' as well as 'Form 2441' and 'Schedule Earned Income Tax Credit'. Visit [FAQs about the IP PIN](#) for more information.
- **Taxpayer Assistance Center Appointment Service Expansion**: Beginning January 11, additional TACs will operate by appointment only. Click on the map or state links on the [Contact Your Local Office](#) site to see if your local TAC is participating in the appointment process.

Follow-ups from prior meetings:

Payments on Civil Penalties

Issue: Practitioner wanted to know if they could make a payment to a civil penalty using Direct Pay.

Response: [IRS Direct Pay](#) has now added Civil Penalties as an option to select for individuals using this payment channel to make electronic payments. IRS Direct Pay is not available for business payments.

Status: Closed

New Issues:

CP01A notice, We assigned you an Identity Protection Personal Identification Number

Issue: Taxpayer received a CP01A notice dated January 2016. The notice said the IP PIN was to be used for filing the 2014 tax returns. They wondered what they should use for 2015.

Response: Due to an error, taxpayers received Identity Protection PIN notices with an incorrect year listed. Taxpayers and tax professionals should be advised the IP PIN listed on the [CP01A Notice](#) dated January 4, 2016, is valid for use on all individual tax returns filed in calendar year 2016. Visit [Filing Season Update on IP PINs](#) for more information.

Status: Closed

Practitioner Data Compromise

Issue: Practitioner reported they were contacted regarding an online application that someone else submitted using their filing information.

Response: Report any misuse of your EFIN number by contacting the e-services Help Desk at 1-866-255-0654.

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.

Status: Closed

Revised Form 56

Issue: The 2015 revision of [Form 56](#) and the [related instructions](#) appear to indicate the fiduciary will not receive copies of notices and other correspondence unless they have a CAF number and are able to file Form 2848. This doesn't seem correct. Can we get an explanation of the change?

Action: We will see if we can get clarification of the changes.

Status: Open

Verification of Business Name Change

Issue: Taxpayer requested a name change for their business which was granted by the IRS (no change was made to the EIN). The state of New Mexico needs written verification from the IRS before they will allow the change on a state level. How can one get verification?

Response: A confirmation/verification of EIN letter can be requested either through the Business and Specialty Line (800-829-4933) or in writing.

Status: Closed.

Delay in processing Forms 2848

Issue: Several practitioners claim it is taking longer than 5 business days to process a [Form 2848](#), Power of Attorney and Declaration of Representative.

Action: Please **fax** us your examples. We will need a copy of the Form 2848 as submitted, verification of when it was received and information regarding how long it is taking to be input.

Status: Open.

Unable to get Business Transcript

Issue: Practitioner hasn't been able to get a transcript for a business return. The Customer Service Representative said they were not able to access business transcripts either.

Response: We were experiencing an issue with Account Transcripts for businesses only. The issue should be resolved by January 11.

Status: Closed.