

IMRS Monthly Overview – [December 2015](#) and [January 2016](#)

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

We Wanted You to Know

- **Questions regarding the New Information Reporting Forms? We have resources!**

- [Gathering Your Health Coverage Documentation](#)
- [Questions and Answers about Health Care Information Forms for Individuals](#)
- Return Preparer Best Practice - [Resolving Information Form 1095 Conflicts](#)

For additional Return Preparer Best Practices see the [ACA Information Center for Tax Professionals](#)

- **Expansion of Taxpayer Assistance Center Appointment Process:**

Selected TACs now operate by appointment. As of March 4, 2016:

- **Arizona:** Flagstaff and Yuma
- **New Mexico:** Albuquerque
- **Texas:** Austin, Longview, Midland, San Angelo, San Antonio and Wichita Falls

Taxpayers should always check IRS.gov for days and hours of service as well as services offered at the [location they plan to visit](#).

- **Regional Practitioner Meetings for New Mexico and Texas – Save the Date!**

Tyler, TX -----	6/28/2016
El Paso, TX -----	7/22/2016
Farmington, NM ----	7/26/2016
Santa Fe, NM -----	7/28/2016
Houston, TX -----	8/11/2016
Corpus Christi, TX --	8/16/2016
Midland, TX -----	8/16/2016
Huntsville, TX -----	8/18/2016
Edinburg, TX -----	8/18/2016

Follow-ups from prior meetings:

IMRS Monthly Overview

Issue: Practitioner suggested we include a link to the IMRS Monthly Overview in our subscription services.

Response: e-News for Tax Professionals will begin announcing when a new issue posts.

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 assistants 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.

Additional Information: Identity Theft Action Codes are used to mark the *entity* modules of accounts on which identity theft is a factor. See [IRM 25.23.2](#) for more information.

Status: Closed

New Issues:

e-File Rejects

Issue: Practitioner reported e-file reject acknowledgements are only reporting one issue at a time. If there is a second problem it isn't flagged until the first is resolved.

Response: This is a change for this year. Starting January 1, 2016, new business logic is being used to further limit the information returned in a reject Acknowledgement in some situations. This applies only to electronically filed (e-file) 1040 family tax returns. See [Modernized e-File to Modify Return Processing for 2016 Filing Season](#) for more information. This article was posted to [Coming Soon to the Modernized e-File \(MeF\) Program](#).

Status: Closed

Counterfeit Letters

Issue: Practitioners reported suspicious looking letters received via US Postal Service.

Response: You are right to be concerned. Fraudsters often modify legitimate IRS letters.

- **Compare:** You can view samples of our letters at [Understanding Your Notice or Letter](#). If it is legitimate, you'll find instructions on how to respond or complete the form.
- **Verify:** If contact information is not available in the sample try using our [Advanced](#) search option. Enter the contact information (phone number or specific address for reply) in the "exact phrase" box and then limit the search to the Internal Revenue Manual using the drop down menu under "Limit Search Results to."

If you don't find information on our website or the instructions are different from what you were told to do in the letter, notice or form, call 1-800-829-1040 to determine if it's legitimate.

- **Report:** If it's not legitimate, report the incident to [TIGTA](#) and to us at phishing@irs.gov. (Do not email Personally Identifiable Information.)

Status: Closed

Authorizations for Shared Responsibility Payments

Issue: Practitioners wanted to know if their authorization would enable them to discuss an assessment for a shared responsibility payment made on their client.

Response: It depends on the Shared Responsibility Provision:

- For the Individual Shared Responsibility Payment (Section 5000A):
Example: Joann prepares Form 2848 authorizing Margaret to represent her before the IRS in connection with the examination of her 2015 and 2016 Forms 1040. Margaret is authorized to represent Joann with respect to the accuracy-related penalty and the Section 5000A shared responsibility payment that the revenue agent is proposing for the 2015 tax year.
- For the Employer Shared Responsibility Payment (4980H):
Since this payment is not related to a return, you must enter "Section 4980H Shared Responsibility Payment," or otherwise describe the specific penalty or payment for which you are authorizing representation in the "Description of Matter" column on line 3.

See the [instructions for Form 2848](#) page 4.

Status: Closed

Transcripts for Shared Responsibility Payments

Issue: Will practitioners be able to pull transcripts through TDS for Shared Responsibility Payment assessments?

Response: The issue is being worked to include ACA information on TDS transcripts. We cannot tell you, at this time, when the information will be available.

Status: Closed.

Addresses for Private Delivery Services

Issue: Practitioner wanted to know if they could use a Private Delivery Service to deliver a return with payment to the Submission Processing Center.

Response: Taxpayers or Tax Professionals can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns *and* payments. See [Private Delivery Services PDS](#) for a list of approved delivery services and [Submission Processing Center Street Addresses for Private Delivery Service \(PDS\)](#) for the addresses to use.

Action: We will see if we can get the language on IRS.gov clarified.

Status: Open.

Error on Form W-2

Issue: Practitioner reported her client received a Form W-2 treating her income as that of a statutory employee. None of the provisions for statutory employees applied to this worker. Unless she corrects the Form W-2 when entering it in her software, she will have to report the income incorrectly.

Response: If your information on Form W-2, *Wage and Tax Statement*, if is incorrect **contact your employer/payer**. If by the end of February you still have not received the corrected form, you may call the IRS at 800-829-1040 for assistance. When you call, please have the following information available:

- Your name, address (including ZIP code), phone number, and social security number,
- **Your employer/payer's name**, address (including ZIP code), and phone number,
- If known, your employer/payer's identification number (EIN),
- An estimate of the wages you earned, your federal income tax withheld, and your dates of employment.

After February, the IRS will contact the employer/payer for you and request the corrected form. The IRS will also send you a [Form 4852](#), *Substitute for Form W-2, Wage and Tax Statement*, or *Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*, along with a letter containing instructions.

Status: Closed.

Delay in Refund

Issue: Practitioner reported some clients still see Refund Pending when checking Where's My Refund on IRS.gov. They report the same response when they call IRS directly. It has been 5 to 6 weeks and the returns were filed electronically. Why can't they get a better explanation than the refund is pending?

Response: We work hard to issue refunds as quickly as possible, but some tax returns take longer to process than others for many reasons, including when a return:

- includes errors,
- is incomplete,
- needs further review,
- is impacted by identity theft or fraud,
- includes Form 8379, Injured Spouse Allocation, which could take up to 14 weeks to process.

If we need more information to process your tax return, we will contact you by mail. IRS representatives can only research the status of your return if it's been 21 days or more since you filed electronically

Status: Closed.