

## First Friday Hot Issues Summary – February 2, 2024

### [What we Want You to Know](#)

[IRS Commissioner Danny Werfel opened the 2024 filing season](#) thanking everyone in the nation's tax professional community. Commissioner Werfel restates the importance of the work the TaxPro community does. The Commissioner reaffirms that the work TaxPros do to help taxpayers is a vital part of our nation's tax system, and that their efforts make a difference, not just for their clients, but for the IRS and the entire nation.

### [Taxpayer Assistance Center hours expanded](#)

Helped by Inflation Reduction Act funding, nearly 250 IRS Taxpayer Assistance Centers (TACs) nationwide will have extended operating hours Tuesdays and Thursdays during the tax filing season. These extended weekly office hours will give taxpayers additional time to get the help they need during the filing season. The extended office hours will run through Tuesday, April 16. To see if a nearby TAC is offering extended hours, taxpayers can visit [Contact your local office](#) to access the IRS.gov TAC Locator tool. The site lists services offered, including extended hours and directions to each office. Taxpayers can call [844-545-5640](tel:844-545-5640) to make an appointment or walk in to get help at designated TACs offering the additional time. Normally, TACs are open from 8:30 a.m. to 4:30 p.m., Monday through Friday, and operate by appointment.

In addition to extended hours during the work week, the IRS will again offer [Special Saturday hours available](#) hours at many TACs across the country February through May. On these special Saturdays, taxpayers can walk in to receive all services routinely provided at participating offices, except for cash payments. These extra hours are in addition to the IRS [opening or reopening](#) 50 Taxpayer Assistance Centers that have occurred since Inflation Reduction Act funding became available in 2022.

### [Where's My Refund Expanded](#)

The fastest and easiest way to get the help is through the online tools on IRS.gov. For example, there are some important new updates to the "Where's My Refund?" tool on IRS.gov. With the new and improved Where's My Refund?, taxpayers will see clearer and more detailed updates in plain language, including whether the IRS needs them to respond to a letter requesting additional information. The new updates will reduce the need for taxpayers to call the IRS for answers to these basic questions and they will also ensure Where's My Refund? works seamlessly on mobile devices. The IRS plans to continue expanding the information available on Where's My Refund? later this year.

### [Taxpayers will also see other improvements this tax season, including:](#)

**Phone service:** Increased help available on the toll-free line and an expanded customer call back feature designed to significantly reduce wait times.

**Paperless processing:** Enhanced paperless processing that will enable taxpayers to submit all correspondence, non-tax forms, and responses to notices digitally and will be able to e-File nine additional tax forms with 11 more planned. This will enable up to 125 million paper documents to be submitted digitally per year. [See IRS Document Upload Tool](#)

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**Online Account:** An enhanced IRS [Individual Online Account](#) that includes chat, the option to schedule and cancel future payments, revise payment plans and validate and save bank accounts. Individuals with a Social Security number or an Individual Taxpayer Identification number can log-in or sign-up for an IRS Individual Online Account to securely access information about their federal tax account, view balance and payment options, view and approve authorizations from their tax professional, view digital copies of select IRS notices and get information on their most recently filed return that includes their Adjusted Gross Income.

### [IRS launches Simple Notice Initiative redesign effort](#)

The Internal Revenue Service announced on Tuesday, January 23, 2024, that work is underway on the Simple Notice Initiative, a sweeping effort to simplify and clarify about 170 million letters sent annually to taxpayers. The Simple Notice Initiative will review and redesign hundreds of notices with an immediate focus on the most common notices that individual taxpayers receive and expand on a recent successful pilot involving identity theft letters.

### [Hiring Update](#)

IRS is hiring! Please share our [hiring events](#) with anyone you believe could benefit from the information. Follow us on social media, X (formerly Twitter) @RecruitmentIRS.

### [IRS Webinars](#)

Upcoming webinars include:

- [e-File software impersonators](#) – February 13, 14, 15 and 16, 2024
- [Taxable transactions with digital assets](#) – February 22, 2024
- [IRS and FTC present scams, tax related identity theft, and identity protection PIN for National Consumer Protection Week](#) – March 6, 2024

These webinars are available for registration on IRS.gov, Search: Webinars and choose Webinars for Tax Practitioners or Webinars for Small Businesses from your results.

We have posted recordings of recent webinars on the IRS Video Portal at IRSvideos.gov. Including:

- [Employee Retention Credit Voluntary Disclosure Program \(ERC-VDP\)](#)
- [Navigating Through the Restart of Automated Collection Notices and Penalty Relief](#)
- [ABCs of Foreign Tax Credit for Individuals](#)
- [Digital Day by IRS' Online Services](#)
- [Sailing Through the Rules of Refundable Tax Credits](#)
- [Answering your Frequently Asked Questions about Due Diligence](#)

Please note that Certificates of Completions and IRS CE credits are not offered for viewing one of our webinars after the live broadcast.

**Taxpayer Advocate** Robert Williams posted the [2024 IRS Nationwide Tax Forum information](#).

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City, State	Location	Dates
Chicago, IL	Chicago Hyatt	July 9–11, 2024
Orlando, FL	Orlando Hilton	July 30–August 1, 2024
Baltimore, MD	Baltimore Convention Center	August 13–15, 2024
Dallas/Grapevine, TX	Gaylord Texan	August 20–22, 2024
San Diego, CA	Town and Country Resort	September 10–12, 2024

### Prior Issues

**Issue:** Practitioners unable to access The FIRE system.

**Response:** The [FIRE](#) System was down for annual maintenance November 27, 2023 – January 7, 2024.

**Status:** Closed

**Issue:** Penalties related to amended 1040 showing a higher tax liability (vs original), because of an ERC. Will the IRS grant late payment or underpayment penalty relief related to payment of the increased 1040 tax liability?

**Response:** No, the IRS has not issued any notification for abatement of penalties.

**Status:** Closed

**Issue:** When an ERC results in the need to file amended return and payment of additional tax, is the IRS providing relief from the payment of interest on the additional tax?

**Response:** No, the IRS has not issued any notification for abatement of interest. Bookmark and review the following link [Employee Retention Credit | Internal Revenue Service \(irs.gov\)](#) for current updates regarding the Employee Retention Credit. Review the FAQs on the same link [Employee Retention Credit | Internal Revenue Service \(irs.gov\)](#).

**Status:** Closed

**Issue:** A practitioner seeks to make an appointment with local Taxpayer Assistance Center to discuss client matters. The agents are limiting the appointment duration to 15 minutes and allowing discussion of 1 case only. The practitioner has 6 cases to discuss. Must they make 6 separate appointments? This seems onerous/burdensome.

**Response:** TAC appointments are created using the software called Field Assistance Scheduling Tool (FAST). Appointment lengths are determined by FAST, which is programmed to schedule appointment times based on the taxpayer's topic. FAST automatically calculates the amount of time scheduled for an appointment based on the topic(s) selected. This guideline can be accessed by reviewing IRM 21.3.4.2.4.5.2, *Appointment Considerations*. Exhibit 21.3.4-14 provides an overview of this process. Some *very limited special* circumstances do not need an appointment. See these *special circumstances* at IRM [21.3.4 Field Assistance | Internal Revenue Service \(irs.gov\)](#). **IRM 21.3.4.2.4.5.2 states in part that:**

(a) One appointment can be scheduled for **multiple topics**.

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(b) A two-hour maximum is set per appointment. If the taxpayer has multiple issues that cannot be covered within the two-hour window, schedule another appointment for the additional topics.

**Status:** Closed

### New Issues

**Issue:** CAA submissions moratorium

**Response:** CAA submissions moratorium has been lifted as of Jan 19, 2024. A new application process is now in place. [ITIN Acceptance Agent Program changes | Internal Revenue Service \(irs.gov\)](#). The Acceptance Agent application process has changed significantly and includes modernization efforts that transformed the prior paper application process to an electronic application process. This change results in greater efficiencies and reduces the processing time for properly submitted applications from 120 days to 60 days. You may refer to the [Acceptance Agent FAQs](#) for answers to commonly asked questions on the new application process.

**Status:** Closed

**Issue:** Tax pro submitted 11 forms 1099-NEC through IRIS. Two came back as "accepted with errors", with no other explanation except Business Name/TIN must match IRS database.

**Response:** IRIS users with e-Services accounts, can access the IRIS Business Rules (reject codes) through their Secure Object Repository (SOR). See this information from irs.gov: *How to Get Schemas and Business Rules*-To receive IRIS schemas and business rules, you must have an [IRIS Transmitter Control Code \(TCC\)](#). See [Instructions to Access the SOR Mailbox](#). The IRIS Portal User Guide (Pub. 5717) indicate that IRIS issues are handled by a separate toll-free # 866-937-4130. IRIS has a 10-page tutorial <https://www.irs.gov/pub/taxpros/irs-application-for-tcc-tutorial-1.pdf>. IRIS holds monthly working group meetings to provide updates and support for the IRIS system. Meetings notes are published afterwards.

[IRIS working group meetings and notes | Internal Revenue Service \(irs.gov\)](#).

[Subscribe to QuickAlerts for IRIS.](#)

**Status:** Closed

**Issue:** With delay in processing ERC claims, is there an extension of time to file amended returns reflecting the ERC?

**Response:** We have seen nothing from IRS about this and the deadlines for amendment are quickly approaching.

**Status:** Elevate

**Issue:** Tax Pros transcript requests for deceased taxpayer.

**Response:** No related response in chat; however, one participant stated that the inability to file electronic return for deceased TP has always been the case.

**Status:** Open

Keep your comments on this issue and others coming. Send them to our team mailbox [CL.SL.Area.4@irs.gov](mailto:CL.SL.Area.4@irs.gov).

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**Please keep your feedback coming. Remember feedback requires identifying barriers AND providing possible solutions.** Please send both to Area 4 (AR, FL, GA, LA, MS, PR, SC, TX, and U.S. VI) [CL.SL.Area.4@irs.gov](mailto:CL.SL.Area.4@irs.gov)

**Next Meeting March 8, 2024**