

## First Friday Hot Issues Summary – February 07, 2025

### What we Want You to Know

## Save the Date for the 2025 IRS Nationwide Tax Forum!

Registration will open March 1, 2025

Reserve your hotel room now!

You can reserve your hotel room at the forum location of your choice by selecting the links below.

City	Hotel	2025 Dates
Chicago, IL	<a href="#">Hyatt Regency Chicago</a>	July 1-3
New Orleans, LA	<a href="#">Hyatt Regency New Orleans</a>	August 5-7
Orlando, FL	<a href="#">Hyatt Regency Orlando</a>	August 26-28
Baltimore, MD	<a href="#">Hyatt Regency Baltimore Inner Harbor</a> <a href="#">Sheraton Inner Harbor Hotel</a>	September 9-11
San Diego, CA	<a href="#">Town &amp; Country Resort</a>	September 16-18

**Registration will open March 1, 2025**

### Tax Pro Account Updates

The IRS has rolled out new and improved tools for accessing taxpayer information, processing timely individual Forms 2848 Power of Attorney (POA), and business owner/officer access to corporation and S corporation tax accounts.

The IRS has also expanded Tax Pro Account, helping tax professionals manage their authorization relationship with taxpayers, view the taxpayers' information and act on the taxpayers' behalf. New capabilities include:

- The ability to view individual and business taxpayer payment activity.
- A new virtual assistant that allows tax professionals access to an automated chatbot to resolve tax issues, with the ability to escalate to live chat for help with collection related issues.

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- The ability to view and act on behalf of individual taxpayers to set up and revise payment plans.
- The option to make up to five same day payments on behalf of authorized clients using a checking or savings account.

### Tax professionals can save time



Link or request a CAF number



View & withdraw from active authorizations



View clients tax information



Submit Powers of Attorney (POA) or Tax Information Authorizations (TIA)



Make a payment & create payment plans on behalf of individual taxpayers

### What's next for Tax Pro Account

**1**

#### Support business tax professional

Extend Tax Pro Account functionality to authorized representatives of tax professional businesses (e.g. HR Block)

**4**

#### Support Reporting Agents (RAs)

Enable Reporting Agents to submit authorizations electronically to file and make tax payments on behalf of business taxpayers

**2**

#### Support business taxpayers

Enable tax professionals to submit authorizations for business clients, allowing clients to use their Business Tax Account to review and approve pending POA/TIA requests

**5**

#### Improve user experience

Enable tax professionals to quickly find client information, improving self-service experience and increasing user satisfaction

**3**

#### Expand View and Act on behalf of individual and business taxpayers

Provide tax pros with tools to view audit statuses, create pre-assessed payment plans, calculate lien payoffs, and assess eligibility for compromise offers

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### Individual Online Account (IOLA) Updates

#### One-stop shop for individual taxpayer information



Secure access to individual tax information



Understand tax obligations



Authorize tax professionals



Pay taxes, resolve issues and stay tax compliant



Track account status and sign up for email alerts



#### What's next for Individual Online Account

Exciting new account features are planned for the future, including:

##### Communication & Forms

- Digital copies of over 250 notices
- Reply to CP2000 notice via secure messaging

##### Tax filing

- Information return documents

##### Status

- Amended return
- Status tracking notifications

##### Tax compliance

- Offer in compromise pre-qualifier, submission and payment
- Withholding compliance self correction

### Business Online Account (BOLA) Updates

Business Tax Account now available for Corporate Designated Officials; Income Verification Express Service open to designated officials and sole proprietors. The latest expansion makes this online self-service tool for business taxpayers available to C corporations. In addition, a person who can legally bind the corporation, known as a [Designated Official \(DO\)](#), can now access BTA on behalf of their S corporation or C corporation.

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New features also include tax return, tax account and entity transcripts for the current tax year and some previous tax years, with some transcripts now available in Spanish.

Available in both English and Spanish, BTA is a key part of the agency's wide-ranging transformation initiative, transforming service at the IRS by offering taxpayers a seamless and convenient digital experience and helping them easily meet their tax obligations.

With the latest expansion, Designated Officials can view and pay their corporation's tax balances and make Federal Tax Deposits (FTDs). In addition, DOs and sole proprietors can now use BTA to approve or reject a tax transcript authorization request from a lender through the [IRS Income Verification Express Service \(IVES\)](#).

### One-stop shop for business taxpayer information



Secure access to business tax information



View tax transcripts, notices, and letters



Ability to view business balance and pay taxes



Manage tax obligations to ensure voluntary compliance

Exciting new account features are planned for the future, including:

#### Access

Account access for more businesses and entities

#### Profile

Features to better manage business information and security

#### Payments

Expand payment type options (e.g., excise, audit, extension etc.)

#### Communications

Digital communication channels to enable easier, faster access to the IRS

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### Disaster Relief – California Wildfires

The IRS grants tax relief to wildfire victims in California. Taxpayers in affected areas now have until Oct. 15, 2025, to file various returns and make payments.

Victims of wildfires that began on Jan. 7, 2025, in California now have until Oct. 15, 2025, to file various IRS individual and business tax returns and make payments.

If you were a victim of the California wildfires, you have until Oct. 15, 2025, to file various individual and business tax returns and make payments.

Tax relief is now available to wildfire victims in California as part of a coordinated federal response based on damage assessments by FEMA.

For IRS information on this, visit [www.irs.gov/disasters](http://www.irs.gov/disasters).

### IRS Themed Text Scams

The IRS warns taxpayers of a recent increase in IRS-themed texting scams, often related to bogus Economic Impact Payments. Stay alert and keep safe

- Thousands of fraudulent domains tied to text scams target taxpayers, especially #IRS-themed messages in the tax filing season.
- A fraudulent campaign targets cellphone users with scam messages that look like they're coming from the IRS.
- Thousands of people are at risk of receiving scam messages that look like they're coming from the IRS. Do not fall for this scheme: [www.irs.gov/scams](http://www.irs.gov/scams)
- Be on the lookout for phishing scams and other schemes that could put your sensitive tax data at risk. Take a look at IRS tips to help you stay safe: [www.irs.gov/scams](http://www.irs.gov/scams)
- The best offense against #IRS impersonating schemes is a good defense. Check out some key #IRS tips to help you stay safe: [www.irs.gov/scams](http://www.irs.gov/scams)
- Beware of scams offering lures like fake Economic Impact Payments. If you get one of these IRS-related text messages, don't click links or provide any response

**Using an IP PIN is a way for taxpayers to help protect themselves against identity theft.**

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### Prior Issues

**Issue:** E-filed returns that have manual payments of tax. The return was e-filed and accepted, the check was mailed and cleared the bank. The payment has been delayed, resulting in Late payment notices. This continues to be a systemic issue for at least Form 1041 and Form 1040.

**Response:** The IRS has numerous ways to pay electronically, there will be no delays in the issuance of pertinent notices. Tax Pros now can make such payments on behalf of the taxpayer from within their Tax Pro accounts AND Direct pay.

**Status:** CLOSED

**Issue:** Business MeF Production Schedule

**Response:** Practitioners are urged to subscribe e-news for Tax Professions and/or Quick Alerts at [e-News subscriptions | Internal Revenue Service](#) and check the Modernized Efile Program Information at [Modernized e File program information | Internal Revenue Service](#)

**Status:** CLOSED

**Issue:** The FORM letter 916C missing FAX number in the letter. Practitioner called the phone number on the letter to get a FAX number but could never get through.

**Status:** ELEVATED

**Response:** None to date, encourage practitioners to use the DUT.

**Status:** ELEVATED

**Issue:** ERC Issues

**Response:** NO OFFICIAL RESPONSE AT THIS TIME

### New Issues

**Issue:** Missing IRM on-line

**Response:** The Internal Revenue Service removed portions of its Internal Revenue Manual, or IRM, to comply with recent executive orders. Because of the document's size, and in an abundance of caution, the agency removed all sections associated with specific key word searches (performed using an automated tool). Employees are currently at work updating the IRM and will

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repost these sections as quickly as possible. The IRS apologizes to tax professionals and others for any inconvenience this temporary situation

**Issue:** Taxpayers receiving a CP118 appears to be a scam.

**Response:** The CP118 is on SNIP and is being used to inform taxpayers that an IRS contractor improperly accessed their tax information.

**Issue:** Beneficial Ownership Information Update

**Response:** An Official Statement from FenCEN *“In light of a recent federal court order, reporting companies are not currently required to file beneficial ownership information with FinCEN and are not subject to liability if they fail to do so while the order remains in force. However, reporting companies may continue to voluntarily submit beneficial ownership information reports.”*

**Issue:** PPS FEED Back requestion practitioner SSN/DOB

**Response:** IRS Official Response - Thank you for your feedback and suggestion. The IRS continues to research avenues to improve the identity verification while also combating identity theft. Protecting taxpayer's data is one of our top priorities. While being asked this information again may not be ideal for some callers, it is the only way we can safely release sensitive information. It is the responsibility of all IRS employees whether working in the office or from home to protect taxpayer/tax professional confidentiality regarding PII. This includes the protection of information displayed on a computer screen.

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 7, 2025**