Delivering Economic Impact Payments: More Challenges and Quandaries in the COVID-19 Pandemic Era
The Panel

- **Nina E. Olson**, Executive Director, Center for Taxpayer Rights (moderator)
- **Joshua Beck**, Senior Tax Analyst, Attorney Advisor Group, Taxpayer Advocate Service
- **Keith Fogg**, Clinical Professor of Law and Director, Harvard Law School Federal Tax Clinic
- **Nancy Rossner**, Senior Staff Attorney, The Community Tax Law Project
- **Caleb Smith**, Associate Clinical Professor, University of Minnesota School of Law
Objectives

• Introduction
• Level Setting
• Superseding Returns
• Offset of EIP for Child Support: Injured Spouse Concerns
• EIP and Spousal Abuse
• EIP and Refund Fraud, Identity Theft, and Return Preparer Fraud
• Advocating for Your Client in the COVID-19 Environment
INTRODUCTION

With: Nina E. Olson, Executive Director, Center for Taxpayer Rights
INTRODUCTION

ECONOMIC STIMULUS PAYMENTS

• In 2020, there is a global pandemic.

• In 2020, there is a 2-year lookback period.

• In 2020, the legislation was drafted, passed, and implemented in a matter of weeks.

• In 2008, the IRS received 455,517 duplicate stimulus-only returns; 316,000 injured spouse claims for ESP, and 3.5 M amended returns for ESP. Andover service center processed and resolved “a majority” of these by November 29, 2008.
Bob Kamman brings us a window into the administration of the 2008 Economic Stimulus Payments, newly relevant for the forthcoming 2020 Economic Impact Payments in the following blog post:

LEVEL SETTING

With: Joshua Beck, Senior Tax Analyst, Attorney Advisor Group, Taxpayer Advocate Service and Keith Fogg, Clinical Professor of Law and Director, Harvard Law School Federal Tax Clinic
WEEKLY UNEMPLOYMENT CLAIMS FILED

Source: WSJ
Level Setting

WHAT IS OUR CURRENT ENVIRONMENT?

2008

• IRS: Receiving phone calls and mail
• $120 billion in individual payments to 124 million households
• IRS (TAC) was assisting in preparing returns.

2020

• IRS: not receiving phone calls, mail being stored in trailers, not set up for telework
• $250 billion in individual payments to 150 million households.
• IRS (TAC) is not assisting in preparing returns.

The IRS is drowning in unopened tax refund requests amid pandemic
While some IRS employees are telecommuting, it’s not enough to fill the breach.
Level Setting

IRS LEVELS OF SERVICE: WHAT HAPPENED IN 2008

• For Fiscal Year 2008, IRS received 189 million calls to toll free assistance lines.

• After the 2008 filing (ie after April 15, 2008) the IRS received 125 M call attempts. Of these post-filing season call attempts, 45 M (36%) were to the Rebate Hotline.

• IRS Assistors actually answered about 17 M of these calls after the after the 2008 filing season. Of these post-filing season answered calls, 4.2 M (24.5%) were to the Rebate Hotline.

• For FY 2008, the IRS planned an 82% Level of Service with a 270 second Average Speed of Answer. Instead, it delivered a 54% LOS and a 589 second ASA, through August 30, 2008.

• Blocked Calls increased by 20.5 M above 2007 levels. A blocked call is a call that cannot be connected immediately because circuits are not available or because the queue is full.

• Primary and Secondary abandon calls increased by 20.8 M and 8.8 M respectively above 2007 levels.

Source: TIGTA Reference No. 2009-40-030, Call Volume Associated with the Economic Stimulus Payments Made It Difficult to Reach the Internal Revenue Service During the Fiscal Year 2008, (Jan. 26, 2009)
Telephone Options: Automated phone lines which handle most taxpayer calls - also remain available. Some tax compliance lines also remain available and some IRS phone lines supported by customer service representatives for both taxpayers and tax professionals including the EIP phone line for those who received an EIP letter (Notice 1444) are open with limited staffing at this time, however callers should expect long waits. To check on regular tax refund status via automated phone, call 800-829-1954. (This line has no information on Economic Impact Payments.)
# Level Setting

## WHAT IS THE PAYMENT?

The current recovery rebate credit is a credit against 2020 income taxes.

## WHO IS NOT ELIGIBLE FOR THE CREDIT PER THE STATUTE?

Any nonresident alien individual any individual who can be claimed as someone else’s dependent, an estate, or a trust. §6428(d)

## WHAT ADDITIONAL INDIVIDUALS ARE NOT ELIGIBLE THE CREDIT PER THE IRS?

Those who are incarcerated (IRS FAQ 12) or deceased (IRS FAQ 10) & IRM 21.6.3.4.2.13 (4)

## WHAT ARE THE ADDITIONAL REQUIREMENTS FOR RECEIVING THE PAYMENT?

All individuals on a return must have an SSN valid for employment or an ATIN. §6428(g)(1-2) IRM 21.6.3.4.2.13 (5). See special rule for members of the armed forces. §6328(g)(3)
<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>WHAT IS THE PHASEOUT OF THE CREDIT?</td>
<td>The phaseout of the credit begins at certain adjusted gross income (AGI) levels, depending on filing status. §6428(c). See IRM 21.6.3.4.2.13 (7) for examples.</td>
</tr>
<tr>
<td>WHEN WILL THE IRS ISSUE THE PAYMENTS?</td>
<td>The payments are meant to go out “as rapidly as possible.” §6428(f)(3)(A). The statute requires that no advance EIPs be sent out after December 31, 2020.</td>
</tr>
<tr>
<td>HOW MUCH IS THE CREDIT?</td>
<td>It is $1,200 per person ($2,400 in the case of a joint return) plus $500 per dependent who is a qualifying child of the individual under section 24(c). §6428(a)</td>
</tr>
<tr>
<td>WHAT FORM DOES THE CREDIT TAKE?</td>
<td>The credit may come in the form of a check, direct deposit, or debit card (<a href="https://home.treasury.gov/news/press-releases/sm1012">https://home.treasury.gov/news/press-releases/sm1012</a>)</td>
</tr>
</tbody>
</table>
Payments to Deceased

2008:
“Stimulus payments will be issued in the name of the individual eligible for a payment on a filed 2007 income tax return, or to the account designated by the individual on that return. This includes situations where a person dies after filing a return, or where the final 2007 income tax return was filed by a personal representative or surviving spouse.”

2020:
Q10: Does someone who has died qualify for the payment? (Added May 6, 2020)
A10. No. A Payment made to someone who died before receipt of the Payment should be returned to the IRS by following the instructions in the Q&A about repayments. Return the entire Payment unless the Payment was made to joint filers and one spouse had not died before receipt of the Payment, in which case, you only need to return the portion of the Payment made on account of the decedent. This amount will be $1,200 unless adjusted gross income exceeded $150,000.

See also: IRM 21.6.3.4.2.13 (4)
Payments to Incarcerated

2020:
Q10: Does someone who is incarcerated qualify for the payment? (Added May 6, 2020)

A12. No. A Payment made to someone who is incarcerated should be returned to the IRS by following the instructions about repayments. A person is incarcerated if he or she is described in one or more of clauses (i) through (v) of Section 202(x)(1)(A) of the Social Security Act (42 U.S.C. § 402(x)(1)(A)(i) through (v)). For a Payment made with respect to a joint return where only one spouse is incarcerated, you only need to return the portion of the Payment made on account of the incarcerated spouse. This amount will be $1,200 unless adjusted gross income exceeded $150,000.

See also: IRM 21.6.3.4.2.13 (4)
Level Setting

WHAT IS THE PORTAL?

Non-Filers: Enter Payment Info

Resources
FAQs
Return to IRS

If you don’t usually file a tax return, submit your information here to get the Economic Impact Payment

If you receive veterans disability compensation, a pension, or survivor benefits from the Department of Veterans Affairs, or your income level does not require you to file a tax return, then you need to submit information to the IRS to receive an Economic Impact Payment.

Complete this free online form so that the IRS can identify you and your dependents, and receive valid direct deposit and address information about you. This information allows the IRS to calculate your eligibility and send you the Economic Impact Payment.

Do NOT continue here if:

- You receive Social Security retirement, disability (SSDI), survivor benefits, Supplemental Security Income (SSI) or Veterans Affairs benefits. The IRS will automatically send you an Economic Impact Payment.
- You have already filed a 2019 federal income tax return.
- Your 2019 gross income exceeded $12,200 ($24,400 for a married couple) or other reasons require you to file a 2019 federal tax return.
- You were married at the end of 2019 and are not submitting information here with your spouse.
- You were not a U.S. citizen, permanent resident or qualifying resident alien in 2019.

Get Started
Level Setting

WHAT IS THE PORTAL?

Enter Your Information

Filing Status

- Single
- Married filing jointly

If there is one adult on this registration, select Single. If there are two, select Married filing jointly.

Personal Info

- Your first name and middle initial
- Last name
- Your social security number

- If joint return, spouse’s first name and middle initial
- Last name
- Spouse’s social security number

Home address (number and street): If you have a P.O. box, enter the P.O. box only if no mail is delivered to your home.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below.

- Foreign country name
- Foreign province/state/county
- Foreign postal code

Someone can claim:
- You as a dependent
- Your spouse as a dependent

If someone else claimed you on their tax return you will not be eligible for the Economic Impact Payment.

Dependents

- First name
- Last name
- Social security number
- Relationship to you
- Dependent’s IP PIN (if applicable)

If you have additional dependents, check this box and add them here.

Banking Information

- Routing number
- Type: Checking, Savings
- Account number

Providing the IRS with direct deposit information can expedite your economic impact payment. If you don’t have a bank account, the IRS will issue a check.
WHAT IS THE PORTAL?

Enter Your Information

Personal Verification
You must enter either your 2018 Adjusted Gross Income (AGI), or your 2018 five-digit self-selected signature PIN.
If you’re filing together, you and your spouse must both complete this step.

A. Look at last year’s federal tax return and enter your AGI in the space provided below. Look for your AGI on line 7 of the Form 1040. If you didn’t file a return last year, enter 0.

- If you are filing Married Jointly this year with the same spouse you filed with last year, “Taxpayer” and “Spouse” will have the same AGI.
- If you did not file a return last year, enter a zero in the “Taxpayer” AGI space.
- If your spouse did not file a return last year, enter zero in the “Spouse” AGI space.
- If you don’t have or can’t remember last year’s AGI, use the IRS Get Transcript Link.

Last year’s AGI:

Taxpayer Spouse (if filing jointly)

OR

B. Enter last year’s self-selected signature PIN. If you do not have or do not remember your PIN, skip this step and follow the instructions in step A above.

Last year’s five-digit self-selected signature PIN:

Electronic Signature
To sign your return electronically, enter all the information and select Continue to E-File. If you are filing together, you and your spouse must both add a PIN and date of birth.

A. Today’s Date (mm/dd/yyyy)

04/27/2020

B. Cell phone number

Taxpayer Spouse (if filing jointly)

C. You can choose any 5 numbers for your PIN. (Don’t use 00000 or 12345)

Date of birth (mm/dd/yyyy)

If you do not have a driver’s license or State issued ID, you can leave the following fields blank.

E. Driver’s license or State issued ID number

F. Driver’s license or State issued ID state

G. Driver’s license or State issued ID issue date

H. Driver’s license or State issued ID expiration date

Email Verification
Filing status emails will be sent to: nealson17@gmail.com. Verification is required to submit your filing and, your email address is currently unverified.

To verify your email address, select Update Your Account. Return here to complete filing.
WHAT IS THE PORTAL?

Level Setting

4

EIP2020
Department of the Treasury — Internal Revenue Service
U.S. Individual Income Tax Return
2019

Filing Status
Check one box:
X Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child’s name if the qualifying person is a child but not your dependent.

Your first name and middle initial

EOB

Last name

BOBBY

If joint return, spouse’s first name and middle initial

Last name

Your social security number

123-45-6789

Spouse’s social security number


TOWN STREET

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

PHILADELPHIA 19106

Foreign country name

Foreign province/state/county

Foreign postal code


Standard Deduction

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent

Spousal Social Security number on a separate return or you were a dual-status alien

Age/Blindness

You: ☐ Were born before January 1, 1956 ☐ Are blind Spouse: ☐ Were born before January 1, 1956 ☐ Are blind

Dependants (see instructions)

<table>
<thead>
<tr>
<th>First Name</th>
<th>Last Name</th>
<th>Social Security Number</th>
<th>Relationship to you</th>
<th>Exemption for you</th>
</tr>
</thead>
<tbody>
<tr>
<td>LITTLE</td>
<td>BOBBY</td>
<td>234-56-7890</td>
<td>Scn</td>
<td>☐</td>
</tr>
</tbody>
</table>

1. Wages, salaries, tips, etc. Attach Form(s) W-2
2a. Tax exempt interest... 2a
3. Dividends... 3a
4a. IRA distributions... 4a
5a. Social security benefits... 5a
6. Capital gain or (loss). Attach Schedule D if required. If not required, check here
7a. Other income from Schedule 1, line 9
8a. Adjustments to income from Schedule 1, line 22
8b. Subtract line 8a from line 2b. This is your adjusted gross income
9. Standard deduction or itemized deductions (see Schedule A)
10. Qualifying business income deduction. Attach Form 8895-A or Form 8895-A
11a. Add lines 9 and 10
11b. Taxable income. Subtract line 11a from line 11b. If zero or less, enter 0.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.
Individuals who don’t normally file a return can use the Non-Filers Tool on irs.gov to register for an Economic Impact Payment. The taxpayer will enter basic information, such as SSN, name, address, and number of dependents, which creates a basic 2019 Form 1040 filing. The Service will use this information to determine eligibility and calculate the payment.

**NOTE:** Returns filed using the "Non-Filers Tool" can be identified with $1 of taxable interest income, $1 total income, and $1 AGI.
PROBLEM

The payment is posted to the taxpayer’s 2020 account even though the payment is made during tax year 2020. The IRS has apparently decided to issue only one advance economic impact payment.

Why is there no safety valve for complex or unique situations?
Nina Olson explores the issue of stimulus payments being issued to deceased individuals in the following blog post:

Professor Bryan Camp expands upon the applicability of economic impact payments to the deceased in the following blog post:

FOR MORE INFORMATION

Nina Olson walks through the IRS portal and offers views on what happens with taxpayers use it in the following blog post:

https://procedurallytaxing.com/what-is-this-thing-called-portal/
Carlton Smith reviews the portion of the coronavirus legislation that adopts recovery rebate credits and refunds in the following 2-part blog post:

- [https://procedurallytaxing.com/so-how-will-the-recovery-rebate-refunds-work-this-time-part-i/](https://procedurallytaxing.com/so-how-will-the-recovery-rebate-refunds-work-this-time-part-i/)
- [https://procedurallytaxing.com/so-how-will-the-recovery-rebate-refunds-work-this-time-part-ii/](https://procedurallytaxing.com/so-how-will-the-recovery-rebate-refunds-work-this-time-part-ii/)
SUPERSEDING RETURNS

With: Nancy Rossner, Senior Staff Attorney, The Community Tax Law Project
WHAT IS A SUPERSEDING RETURN?

If a taxpayer files a second return after the filing deadline, it is considered an “amended return.”

If a taxpayer files a second return before the filing deadline (i.e., July 15 this year or October 15 on extension), the second return “supersedes” the first return. The IRS must treat the second (superseding) return as the original filed return, and the taxpayer may elect to receive the overpayment as a refund.

The IRS does not have to accept an amended return, however.
WHY FILE A SUPERSEDING RETURN?

The filing of a superseding return may be a useful option for taxpayers (individual or business) to correct or change a previously filed tax return prior to the filing deadline. This includes filing to address issues arising from the original return that the taxpayer did not anticipate.

For example, an individual may file a superseding return if the first return claimed a dependent with an ITIN, which under current interpretation of the CARES Act would prevent the EIP being issued to anyone listed on the tax return (in most cases).

Superseding returns may also be useful in situations in which the taxpayer's spouse filed a joint tax return without the taxpayer's permission, and the fraudulent filer obtained the EIP for both spouses.
Superseding Returns

HOW DO YOU FILE A SUPERSEDING RETURN?

Superseding individual returns (Forms 1040) must be filed on paper and mailed to an IRS processing center.

WHAT WILL HAPPEN TO YOUR SUPERSEDING RETURN?

A superseding return is a paper return. As a result of the IRS campus closures, it will sit in a truck until employees are able to open and process the mail.

While it may be advantageous to the taxpayer to file the superseding return prior to July 15, its filing may not generate a corrected stimulus payment to the taxpayer in 2020 unless the IRS agrees to issue a second round of payments.
FOR MORE INFORMATION

Keith Fogg outlines the basics of superseding original tax returns in the following blog post:

https://procedurallytaxing.com/superseding-original-returns/
Nancy Rossner writes to remind everyone of the power of superseding returns and their special importance this year, focusing on spousal abuse situations. Because of the exclusion from receiving the Cares Act rebate payment in situations in which one of the spouses or dependents on the return lacks a social security number, that is another situation in which superseding returns might be considered. See her blog post here:

https://procedurallytaxing.com/this-tax-season-may-create-many-superseding-returns/
See the National Taxpayer Advocate’s Blog on the value of “superseding” returns and processing the additional $500 stimulus benefit for certain non-filers here:

See Professor Bryan Camp’s lessons from the Tax Court on the one return rule in his blog post here:

DISCUSSION

What we are seeing at VITA sites and what is the state of VITA?

Caleb Smith, Associate Clinical Professor, University of Minnesota School of Law

Nancy Rossner, Senior Staff Attorney, The Community Tax Law Project
OFFSET OF EIP FOR CHILD SUPPORT: INJURED SPOUSE CONCERNS

With: Caleb Smith, Associate Clinical Professor, University of Minnesota School of Law
Offset of EIP for Child Support: Injured Spouse Concerns

• CARES Act prohibits offset of EIP except for child support offset. §2201(d) of CARES Act. Note that this exemption from offset loses its protection once the funds are received in the taxpayer’s bank account.

• CARES Act also states each person’s EIP is attributable to that person, i.e. attributable to each person on the joint return. This means that the taxpayer’s $2400 payment should be seen as two payments of $1200 each.

• The normal IRS process for allocating injured spouse refunds is based on the source of income. However, the CARES Act overrides this process and provides: “half of such refund or credit shall be treated as having been made or allowed to each individual filing such return.” §6428(e)(2).

• For EIP, the process of splitting refunds for injured spouses does not work.

• What can taxpayers do once their EIP is sent to satisfy their spouses past due child support? IRS FAQ 31 says it is working to fix this problem.
In 2008 the IRS issued the following guidelines:

“Injured Spouse Claims (Form 8379) will be calculated at up to 50 percent of the eligible amount of the stimulus payment prior to offset, regardless of the percentage of income claimed by the unobligated spouse for tax year 2007. The unobligated spouse will not be required to file an additional Form 8379 to receive their portion from the stimulus payment if they already filed an injured spouse claim against money offset from tax year 2007. IRS will automatically calculate up to 50 percent of the eligible amount of the stimulus payment prior to offset.”

Q31. If I owe tax, or have a Payment agreement with the IRS, or owe other federal or state debts or past-due child support, will my Payment be reduced or offset? (updated May 8, 2020)

A31. No, with one exception. The Payment may have been offset only by past-due child support. The Bureau of the Fiscal Service will send you a notice if an offset occurs.

If you are married filing jointly and you filed an injured spouse claim with your 2019 tax return (or 2018 tax return if you haven’t filed your 2019 tax return), half of the total Payment will be sent to each spouse and your spouse’s Payment will be offset only for past-due child support. There is no need to file another injured spouse claim for the Payment.

The IRS is aware that in some instances a portion of the payment sent to a spouse who filed an injured spouse claim with his or her 2019 tax return (or 2018 tax return if no 2019 tax return has been filed) has been offset by the non-injured spouse’s past-due child support. The IRS is working with the Bureau of Fiscal Service and the U.S. Department of Health and Human Services, Office of Child Support Enforcement, to resolve this issue as quickly as possible. If you filed an injured spouse claim with your return and are impacted by this issue, you do not need to take any action. The injured spouse will receive their unpaid half of the total payment when the issue is resolved. We apologize for any inconvenience this may have caused.
Offset of EIP for Child Support: Injured Spouse Concerns

What IRS FAQ 31 Does NOT Address

• Help For Those Who Did Not File Form 8379 w/ Most Recent Return
  • Taxpayers that weren’t due refund on return
  • Taxpayers where refund was wholly attributable to liable spouse
  • Taxpayers that simply weren’t aware of injured spouse applicability

• How to File Standalone Form 8379 (i.e. not electronically remitted w/return)
  • Guidance on mechanics of filling out the form:
    • Is the tax year at issue 2020?
    • If dependents are involved, how to allocate extra $500
    • Limited use for taxpayers of IRM on point for 2008 (21.4.6.5.27)
  • Guidance on remitting the form:
    • Standalone Form 8379 cannot be filed electronically, and generally should be mailed to where a paper return would be filed
    • Very likely long delay on processing of paper Form 8379: even in normal circumstances instructions advise anticipating 8 weeks of processing time
    • Query: Could there be an issue with payments going out after Dec. 31, 2020 if there is a lag in processing? See IRC 6428(f)(3)(A)
See Caleb Smith’s discussion of the issue of offsetting a joint EIP for back-child support when only one spouse actually owes the debt in his blog post here:

See Keith Fogg’s discussion of the IRS FAQ #31, providing that for injured spouse refunds, half of such refund or credit will go to each spouse, in his blog post here:

EIP AND SPOUSAL ABUSE

With: Keith Fogg, Clinical Professor of Law and Director, Harvard Law School Federal Tax Clinic
Tax practitioners and national domestic violence groups serving domestic violence survivors have identified specific concerns for victims of domestic violence affected by the CARES Act, and more specifically the Recovery Rebate outlined in §6428.

<table>
<thead>
<tr>
<th>AREAS OF CONCERN</th>
<th>RECOMMENDATIONS</th>
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</thead>
<tbody>
<tr>
<td>Identifying the Proper Address to Issue the Recovery Rebate</td>
<td>Use existing federal benefits cards.</td>
</tr>
<tr>
<td>Online Tools for Recovery Rebate Direct Deposit Information</td>
<td>Use an online PIN to verify victims’ identity or an existing prepaid card.</td>
</tr>
<tr>
<td>Filing Status Changes and Effect on Recovery Rebate</td>
<td>Provide specific guidance to taxpayers on superseding returns and establish a separate address for their filing.</td>
</tr>
<tr>
<td>Requests for Innocent Spouse Relief</td>
<td>Pending innocent spouse requests or a Victim of Domestic Violence indicator on the taxpayer’s account should prompt the IRS to take further steps to ascertain the correct recipient information.</td>
</tr>
<tr>
<td>Claiming Qualifying Children</td>
<td>Issue specific guidance for divorced and separated parents regarding the Recovery Rebate for children who are shared between custodial and non-custodial spouses</td>
</tr>
<tr>
<td>2019 Joint Filers Who Are No Longer Together</td>
<td>Dedicate a mailing address and/or telephone number to which taxpayers can report these misdirected EIPs and create a form similar to Form 14039</td>
</tr>
</tbody>
</table>
EIP AND REFUND FRAUD, IDENTITY THEFT, AND RETURN PREPARER FRAUD

With: Joshua Beck, Senior Tax Analyst, Attorney Advisor Group, Taxpayer Advocate Service
EIP and Refund Fraud, Identity Theft, and Return Preparer Fraud

• Taxpayers are reporting that IRS is sending payments to illegitimate accounts of return preparers who filed fraudulent 2018 returns with preparer’s direct deposit info or to identity thieves who filed early 2019 returns.

• What to do if you think your EIP has been stolen as a result of identity theft:
  • Complete and submit to the IRS Form 14039
  • Notate at top of form, “EIP 2020”
  • Problem: IRS campuses are not currently open which will delay the processing of these forms
  • See IRM 25.23.4.20.2 (04/30/2020), Economic Impact Payment (EIP) – Additional Research for Identity Theft (IDT) cases

• Returns stopped due to suspected fraud:
  • The basics about the IRS’s Pre-Refund Wage Verification Program (PRWVH)
  • Returns selected by the IRS fraud filters will still generate an EIP unless the IRS cannot verify the income and withholding on that return unless the IRS determines that the income or withholding on the return can not be verified.
ADVOCATING FOR YOUR CLIENT
IN THE COVID-19 ENVIRONMENT

With: All Panelists
Advocating in the COVID-19 Environment

- Can TAS assist?
- Can another part of the IRS assist?
- What are the time frames the taxpayer is looking at?
- Are there any litigation vehicles?
- Is it better to wait until 2021?
- What about the next round of payments?
Any questions?