

IRS 2014 Updates



Columbus Area Tax Administrators

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Individual Taxpayer Identification Number

- IRS issues ITINs to individuals required to have a U.S. taxpayer identification number and are not eligible to obtain an SSN
- Effective Jan 1, 2013, the IRS implemented new procedures affecting
 - Application process
 - Acceptance Agent Program



ITIN Program Changes Application Process

Changes impacting individuals:

- Applying directly to the IRS, only original identification documentation or copies certified by the issuing agency accepted
- Other avenues available for verification of key documents
- ITINs issued for a five-year period rather than indefinite



ITIN Program Changes Acceptance Agent Program

Changes impacting Certifying Acceptance Agents:

- CAAs allowed to use Form W-7 COA (Form 14194) certifying ITIN application documents reviewed / verified
- Attach original or certified documents to COA
- New / stronger due diligence requirements
 - CAAs must be covered under Circular 230
 - Complete forensic training by 12/31/13



Identity Theft

- Stopping identity theft and refund fraud is a top priority for the IRS
- Efforts expanded in 2013
 - Fraud prevention
 - Early detection
 - Victim assistance



Identity Theft – Fraud Prevention

- Increased identity theft screening filters
- Increased number of identity theft investigations
- Nationwide enforcement sweeps



Identity Theft – Early Detection

Two identity theft programs expanded in 2013:

- Taxpayer Protection Program Law
- Enforcement Assistance Program



Identity Theft – Victim Assistance

- Identity Protection Personal Identification Numbers expansion
- Victim case resolution
- Expanded service options:
 - Identity Protection Specialized Unit (800.908.4490)
 - Free credit monitoring

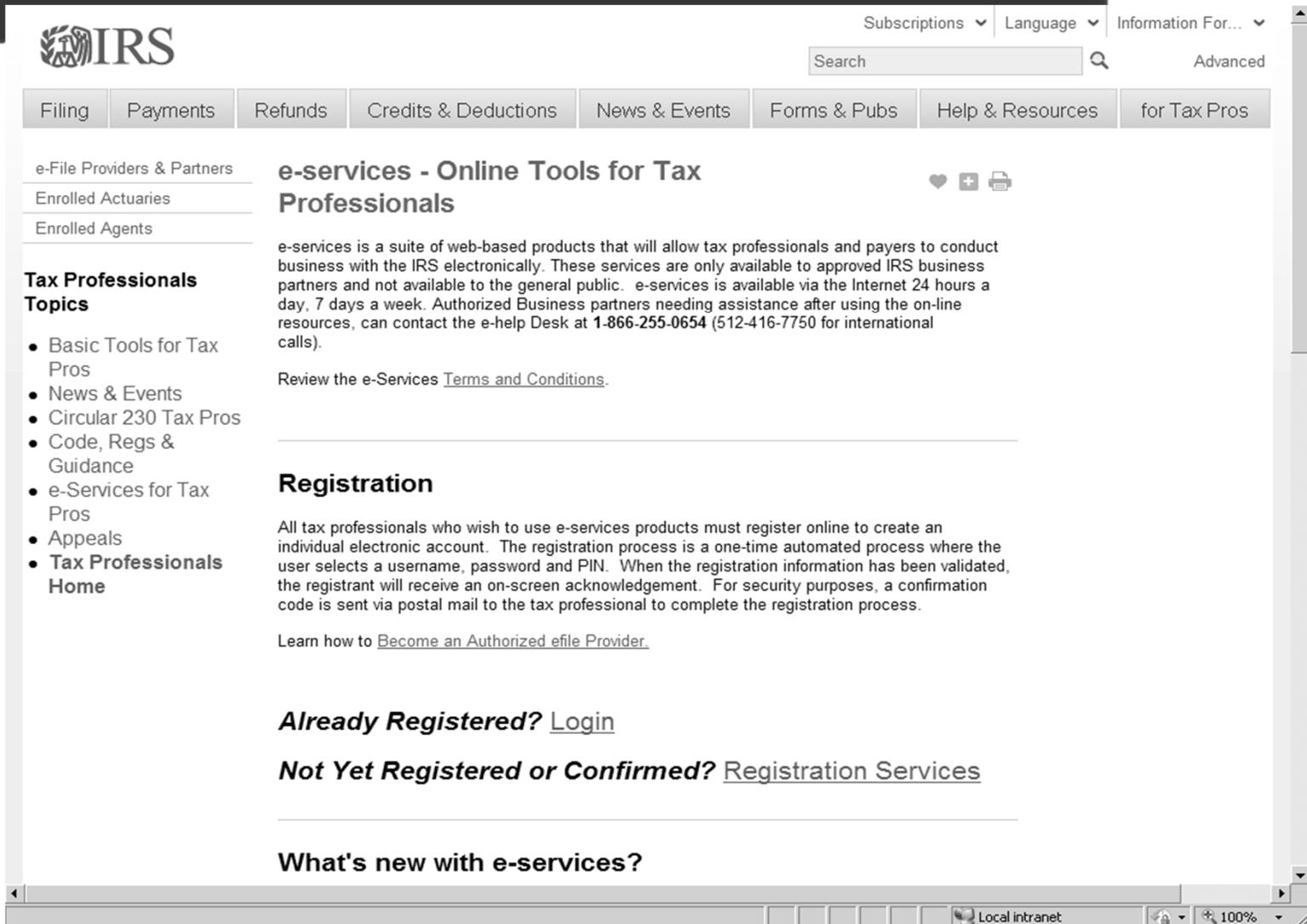


If you/client receive a suspicious IRS-related communication

- Report all unsolicited email claiming to be from the IRS to phishing@irs.gov
- Go to [IRS.gov](https://www.irs.gov), scroll to the bottom of the homepage and click on 'Report Phishing'



Online Tools and Services



The screenshot shows the IRS website interface. At the top left is the IRS logo. To the right are links for 'Subscriptions', 'Language', and 'Information For...'. Below these is a search bar with the text 'Search' and a magnifying glass icon, followed by the word 'Advanced'. A horizontal navigation bar contains the following tabs: 'Filing', 'Payments', 'Refunds', 'Credits & Deductions', 'News & Events', 'Forms & Pubs', 'Help & Resources', and 'for Tax Pros'. The main content area is titled 'e-services - Online Tools for Tax Professionals' and includes a heart icon, a plus icon, and a printer icon. The text describes e-services as a suite of web-based products for tax professionals and payers, available 24/7. It provides the e-help Desk contact number: 1-866-255-0654 (512-416-7750 for international calls). A link to 'Terms and Conditions' is provided. Below this is a 'Registration' section explaining that users must register online to create an account. It details the registration process: selecting a username, password, and PIN, followed by validation and a confirmation code sent via postal mail. A link to 'Become an Authorized efile Provider' is included. At the bottom of the main content area, there are links for 'Already Registered? Login' and 'Not Yet Registered or Confirmed? Registration Services'. A section titled 'What's new with e-services?' is partially visible at the bottom. The footer of the browser window shows 'Local intranet' and a 100% zoom level.

Subscriptions | Language | Information For... | Search | Advanced

Filing | Payments | Refunds | Credits & Deductions | News & Events | Forms & Pubs | Help & Resources | for Tax Pros

e-File Providers & Partners
Enrolled Actuaries
Enrolled Agents

e-services - Online Tools for Tax Professionals

e-services is a suite of web-based products that will allow tax professionals and payers to conduct business with the IRS electronically. These services are only available to approved IRS business partners and not available to the general public. e-services is available via the Internet 24 hours a day, 7 days a week. Authorized Business partners needing assistance after using the on-line resources, can contact the e-help Desk at **1-866-255-0654** (512-416-7750 for international calls).

Review the e-Services [Terms and Conditions](#).

Registration

All tax professionals who wish to use e-services products must register online to create an individual electronic account. The registration process is a one-time automated process where the user selects a username, password and PIN. When the registration information has been validated, the registrant will receive an on-screen acknowledgement. For security purposes, a confirmation code is sent via postal mail to the tax professional to complete the registration process.

Learn how to [Become an Authorized efile Provider](#).

Already Registered? [Login](#)

Not Yet Registered or Confirmed? [Registration Services](#)

What's new with e-services?



E-Services

Disclosure Authorization and Electronic Account Resolution

- Retired on Sept 2, 2013
- Former DA users, mail / fax completed Form 2848 or Form 8821 to IRS
- Former EAR users, call Practitioner Priority Service[®] to resolve account-related issues



Transcript Delivery System



Welcome AQTREG3000 | [e-services](#) | [TDS Tutorial](#) | [TDS Home](#) | [Mailbox](#) | [Sign Out](#)

Transcript Delivery System

e-services secure mailbox

What You Can Do

- [On-Line Transcript Request](#) Allows authorized users to request and receive transcript information
- [Generate Reports](#) Allows authorized users to request reports that include information regarding the transcript requests submitted
- [My Transaction History](#) Allows authorized users to access the history of their requests by tracking number or TIN
- [Request Bulk Transcripts](#) Allows authorized users to upload a file containing multiple TDS requests to request multiple products

Get More Information

- Prior to using TDS ensure you have obtained a Power of Attorney.



Transcript Delivery System



Welcome AQTREG3000 | e-services | TDS Tutorial | TDS Home | Mailbox | Sign Out

Product Delivery Page

Product Delivery Options

*Required

* Delivery Method:

On-Line

* Alternate Delivery Method:

Secure Mailbox

* Taxpayer Type:

Individual Business

User Name:

AQTREG3000

Check box to generate Cover letter

* Central Authorization File Number:

Continue

Cancel

Updated
TDS tutorial

Delivery method
options: on-line,
fax, postal mail,
and secure
mailbox

Renamed Secure
Object Repository,
your e-services
mailbox to mailbox

Only available for fax
and postal mail
delivery methods

To advance to the next screen,
select "continue;" this was
formerly labeled "next"



Additional E-Services

- TIN matching
- Income Verification Express Services
- Preparer Tax Identification Number application



Online Tools & Resources

The screenshot displays the IRS website's main navigation and content areas. At the top right, there are links for Subscriptions, Language, and Information For... Below these is a search bar and an 'Advanced' link. A horizontal menu contains categories: Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. Below this menu are four large buttons: 'File Your Form 2290', 'Get Your Refund Status', 'Pay Your Tax Bill', and 'IRS.gov En Español'. The main content area is divided into several sections: 'Forms and Pubs' with a list of forms (1040, 1040EZ, 2290, 2848, 941, Pub 15, SS-4, W-4, 4506-T, W-9, and More...); 'Hot Topics' with a list of topics (Free File, About Your 1099-K, Pay Your Tax Bill, Earned Income Tax Credit, Affordable Care Act Tax Provisions, and More...); 'Tools' (highlighted with a red circle and an arrow), which includes 'Request an Electronic Filing PIN', 'Order a Return or Account Transcript', 'Use the Interactive Tax Assistant', 'Apply for an EIN Online', 'First Time Homebuyer Credit Look-up', and 'More...'; 'Filing & Payment' with logos for 'where's my refund?', 'freefile', 'e-file', and 'EFTPS'; 'News' with articles like 'For Same-Sex Couples and Certain Domestic Partners', 'August Filings for Section 527 Political Organizations Available', and 'Q&As on 501(c)s'; and 'Social Media' with a video player for 'Help for Disaster Victims' and social media icons for YouTube, Twitter, and the IRS. A 'Help for Tax Exempts' section is also visible, featuring a '990' form image and articles about 'Help for Tax-Exempt Organizations', 'The New i1023 Form', and 'Reminder to Small Tax-Exempts'.

Subscriptions | Language | Information For... | Search | Advanced

Filing | Payments | Refunds | Credits & Deductions | News & Events | Forms & Pubs | Help & Resources | for Tax Pros

File Your Form 2290 | Get Your Refund Status | Pay Your Tax Bill | IRS.gov En Español

Forms and Pubs

- › 1040
- › 1040EZ
- › 2290
- › 2848
- › 941
- › Pub 15
- › SS-4
- › W-4
- › 4506-T
- › W-9
- › More ...

Hot Topics

- › Free File: File your return for free
- › About Your 1099-K
- › Pay Your Tax Bill
- › Earned Income Tax Credit
- › Affordable Care Act Tax Provisions
- › More ...

Tools

- › Request an Electronic Filing PIN
- › Order a Return or Account Transcript
- › Use the Interactive Tax Assistant
- › Apply for an EIN Online
- › First Time Homebuyer Credit Look-up
- › More ...

Filing & Payment

where's my refund? | freefile | e-file | EFTPS

News

- For Same-Sex Couples and Certain Domestic Partners
- August Filings for Section 527 Political Organizations Available
- Q&As on 501(c)s
- › More ...

Help for Tax Exempts | Same-Sex Marriages | Offshore Disclosure | IRS Report | Identity Theft

990 | Return of Organization Exempt from Income Tax

Help for Tax-Exempt Organizations
Tax information for charities and other non-profits.

The New i1023 Form
IRS is testing an interactive Form 1023 developed to make applying for tax exemption easier.

Reminder to Small Tax-Exempts
Small tax-exempt organizations need to file Form 990-N annually.

Social Media

Help for Disaster Victims

YouTube | Twitter | IRS | RSS



Online Tools and Resources

Popular online tools used by tax professionals:

- Affordable Care Act tax provisions
- Information reporting center
- Tax Trails / Interactive Tax Assistant
- First-Time Homebuyer Credit
- Exempt organizations
- Calculators
 - Income tax withholding
 - Sales tax deduction



Online Tools and Resources

Popular online tools used by tax professionals:

- Where's My Amended Return?
- Online Transcript Orders
- Online Payment Agreement
- Offer in Compromise Pre-Qualifier Tool
- Online Employer Identification Number
- Foreign issues
- Electronic subscriptions services



Where's My Amended Return?

Where's My Amended Return?



Planned Outage: December 21, 2013

This service will be unavailable beginning approximately 7:00 a.m. ET on Saturday, December 21, 2013 until approximately 7:00 a.m. ET on Sunday, December 22, 2013 due to system maintenance. We apologize for any inconvenience.

[En Español](#)

Our tool is available Monday through Friday, but unavailable Saturday 9:00 pm Eastern Standard Time to Sunday, 6:00 pm Eastern Standard Time. Although we may have received the 1040X you filed it will not show up on our system during the time the application is unavailable.

"Where's My Amended Return?" tool provides the status of Form 1040X Amended Tax Return for the current year and up to three prior years.

As a result of the significant increase in the number of amended returns filed this year. The IRS has extended the normal 8 to 12 weeks processing time to 16 weeks. We apologize for any inconvenience this may cause. It can take up to 3 weeks from the date you mailed it to show up in our system. **Please Note:** You will not be able to access [certain amended returns](#) using this application.

IRS telephone assistors will not be able to provide additional information while your amended return moves through processing.

There is no need to call our toll-free number unless "Where's My Amended Return?" specifically indicates that you should call



Where's My Amended Return?



[¿Dónde está mi declaración enmendada?](#) | [Exit](#)

Where's My Amended Return

All fields are required.

Social Security Number (SSN) or Individual Tax ID Number (ITIN)

 - -

Date of Birth

 Day Month Year

ZIP or Postal Code

CONTINUE

[IRS Privacy Policy](#) | [Privacy Notice](#)



Order A Transcript

Order a Transcript



Planned Outage: December 21, 2013

This service will be unavailable beginning approximately 7:00 a.m. ET on Saturday, December 21, 2013 until approximately 7:00 a.m. ET on Sunday, December 22, 2013 due to system maintenance. We apologize for any inconvenience.

[En Español](#)

You can now order your tax return or account transcript online. Your transcript will be mailed to you within 5 to 10 calendar days.

1

**Choose
your transcript...**

- [Tax Return Transcript](#) provides most line items from your original return.
- Tax Account Transcript provides basic info, including marital status, type of return filed, AGI, taxable income, and later adjustments, if any.

2

**Gather
your information...**

- Social Security Number (or your IRS individual taxpayer identification number);
- Date of birth;
- Street address; and
- Zip Code or Postal Code.

3

**Go get
your transcript!**

- Go to [Order a Transcript](#), or
- Call 1-800-908-9946



Online Payment Agreement



Subscriptions | Language | Information For...

Search

Advanced

- Filing
- Payments
- Refunds
- Credits & Deductions
- News & Events
- Forms & Pubs
- Help & Resources
- for Tax Pros

- Employees
- Self-Employed
- International Taxpayers
- Military
- Parents
- Seniors & Retirees
- Students

Online Payment Agreement Application



Planned Outage: December 7, 2013

This service will be unavailable beginning approximately 7:00 a.m. ET on Saturday, December 7, 2013 until approximately 7:00 a.m. ET on Sunday, December 8, 2013 due to system maintenance. We apologize for any inconvenience.

You can avoid unnecessary penalties and interest by paying your taxes in full and on time. This application will allow you or your authorized representative (Power of Attorney) to apply for an installment agreement if you cannot pay your taxes in full. [Learn more about the Online Payment Agreement Application.](#)

Payments Topics

- Electronic Federal Tax Payment System (EFTPS)
- Debit or Credit Card
- Check or Money Order
- Understand Your IRS Notice
- Alternative Payment Plans & Hardship Information
- Collection Process
- U.S. Residency Certification Fees
- Online Payment Agreement Application
- Foreign Electronic

1 Determine your eligibility...

- You owe \$50,000 or less in combined tax, penalties and interest.
- You have filed all required tax returns.

2 Gather your information...

- Social Security number or Individual Tax ID number;
- Date of birth;

3 Submit your application!

- [Apply for a payment agreement.](#)
- Receive immediate notification of approval.



Offer in Compromise Pre-Qualifier Tool

- **Launch date: January 30, 2013**
- **Self determine: Qualify for an OIC?**



How Does It Work?

Answer a series of questions:

- Currently in bankruptcy?
- Current with filing?
- Where do you live?
- Number of dependents?
- Household income and expenses?
- Value of assets?



Qualify - Yes

Directed to:

- Complete Form 656
- Submit the application



Qualified- No

Directed to alternatives:

- OIC Booklet -exceptional circumstances
- Installment Agreement
- Make a payment page



Scenario: TP Qualified

- Husband and wife with dependent child
- Suffolk County, NY 11738
- Tax Liability - \$12,500
- Most recent tax year owed 2011



Status

Offer In Compromise Pre-Qualifier



Use this tool to see if you may be eligible for an offer in compromise. Enter your financial and tax filing status to calculate a preliminary offer amount. We make our final decision based on your completed OIC application and our associated investigation. This tool should only be used as a guide. Although it may show you can full pay your liability, you may still file an offer in compromise and discuss your individual financial situation with the IRS.

If you reside in a U.S. Territory, foreign country, or are military personnel using an APO or FPO address the OIC Pre-Qualifier is not applicable for your situation. Please proceed to the application in the [Offer in Compromise Booklet](#).

Are you in an open bankruptcy proceeding?

- Yes
- No

Have you filed all required federal tax returns?

- Yes
- No

Have you made all required estimated tax payments?

- Yes
- No
- N/A

If you are self-employed and have employees, have you submitted all required federal tax deposits?

- Yes
- No
- N/A



Basic Information

Offer In Compromise Pre-Qualifier

Status	Basic Info	Assets	Income	Expenses	Proposal
--------	------------	--------	--------	----------	----------

Enter information about your location, household and tax debt.

ZIP or postal code
11738

State
New York

County
Suffolk County

Total members of household
3

Total members of household 65 years or older
0

Total IRS tax debt (whole dollars)
\$12,500

What is the most recent tax year you are requesting to compromise?
(For example, if you owe 1040 taxes for 2007, 2008 and 2009, enter 2009)
2011



Proposal

Offer In Compromise Pre-Qualifier



Based on the following information you entered:

Tax debt:	\$12,500
Total available equity:	\$2,335
Monthly income:	\$5,520
Typical month's expenses:	\$4,390 
Total remaining income:	\$0

Select Your Option

You may be eligible for an offer in compromise if you submit one of the following offers.

Option 1:	Pay \$2,335 within five months
Option 2:	Pay \$2,335 over a 6-24 month period

These are your estimated payment options. Enter one of these options in your official [Offer in Compromise](#).

Prepare Your Offer in Compromise

Review the [OIC Booklet](#), complete the required forms ([Form 656](#) / [Form 433-A](#)) and submit an offer for consideration that is consistent with your ability to pay. The amount offered must be more than zero. We make our final decision based on your completed paperwork and our associated investigation.

Consider Exceptional Circumstances

If you believe you have [exceptional circumstances](#) that would justify repayment of an amount less than the offer amount shown above, file an OIC so we have a full description of your circumstances. We make our final decision based on your completed paperwork and our associated investigation. Once completed, you can discuss your situation with us.



Monthly Expenses

Offer In Compromise Pre-Qualifier



Based on the following information you entered:

Tax debt:		\$12,500
Total available equity:		\$2,335
Monthly income:		\$5,520
Typical month's expenses:		\$4,390
Expense Type	Your Entry	Allowable
Food, clothing and miscellaneous	---	\$1,234
Rent or mortgage and utilities	\$1,450	\$1,450
Vehicle 1 loan or lease payment	\$399	\$399
Vehicle 2 loan or lease payment	\$210	\$210
Vehicle operating costs (gas, repairs, etc.)	\$544	\$544
Public transportation costs	\$0	\$0
Out-of-pocket medical expenses	---	\$180
Health Insurance Premiums	\$370	\$370
Federal, state and local taxes	\$1,050	\$1,050
Court-ordered payments (child support, alimony)	\$367	\$367
Child/dependent care costs	\$0	\$0
Life Insurance premiums	\$0	\$0
Total remaining income:		\$0



Practitioner Priority Service

Available to all practitioners with valid third party authorizations; services include:

- Locating and applying payments
- Resolving taxpayer account problems
- Explaining IRS communications
- Providing procedural guidance
- Providing transcripts of taxpayer accounts
- Provide Forms 1099 and W-2 information
- Securing taxpayer income verification



IRS Campus Operations

- Electronic filing
 - 118.8 million Individual returns electronically filed in calendar year 2012
 - 140.5 million projected for CY2020
- Centralized Campus Operations
 - Improve efficiency
 - Increase consistency



Issue Management Resolution System

- Provides mechanism for raising concerns
 - IRS policies, practices and procedures
 - Systemic problems
- Facilitates issue identification, resolution and feedback



Questions

