

We Want You to Know

IRS Operations During COVID-19:

Visit [IRS Operations During COVID-19: Mission-critical functions continue](#) for updates on current IRS actions. To save this link as a favorite, from the [IRS](#) home page, scroll down to the bottom to *News & Announcements*, click the blue arrow and look for “IRS Operations Status.”

Local Stakeholder Liaison Contacts:

Contact your local [Stakeholder Liaison](#) for assistance. It’s not necessary to wait for the IMRS calls to raise an issue.

Webinars for Tax Practitioners:

See [Webinars for Tax Practitioners](#) for upcoming webinars: Employee Retention Credit – July 25, 2023. In case you missed prior webinars, you can view the archives on the [IRS Video Portal](#).

Balance Due Notices – California

The IRS reassures California taxpayers that they continue to have an automatic extension until later this year to file and pay their taxes for those covered by [disaster declarations](#) in the state. The current mailings being received by some taxpayers, the IRS Notice CP14, are for taxpayers who have a balance due, and they are sent out as a legal requirement. While the notice received by taxpayers says they need to pay in 21 days, most California taxpayers have until later this year to pay under the disaster declaration. These letters include a special insert that notes the payment date listed in the letter does not apply to those covered by a disaster declaration, and the disaster dates remain in effect.

The IRS has also updated the insert that will accompany upcoming CP14 balance-due notices to make it clearer that the payment date listed in the letter does not apply to those covered by a disaster declaration, and the disaster dates remain in effect. The plain language insert, which is in English and Spanish, includes a special QR code that takes people to the IRS.gov [disaster](#) page. See [IRS sends special mailing to taxpayers in certain disaster areas](#).

Employee Retention Credit:

The Internal Revenue Service renewed an alert for businesses to watch out for tell-tale signs of misleading claims involving the [Employee Retention Credit](#).

The IRS has stepped up audit and criminal investigation work involving these claims. Businesses, tax-exempt organizations and others considering applying for this credit need to carefully review the official requirements for this limited program before applying. Those who improperly claim the credit face follow-up action from the IRS.

To report ERC abuse, submit Form 14242, Report Suspected Abusive Tax Promotions or Preparers. People should mail or fax a completed [Form 14242, Report Suspected Abusive Tax Promotions or Preparers PDF](#), and any supporting materials to the IRS Lead Development Center in the Office of Promoter Investigations. Refer to [IRS alerts businesses, tax-exempt groups of warning signs for misleading Employee Retention scams; simple steps can avoid improperly filing claims](#).

See [Webinars for Tax Practitioners](#) for upcoming webinars on Employee Retention Credit for July 25, 2023.

2023 IRS Nationwide Tax Forum:

The 2023 IRS Nationwide Tax Forums provides tax professionals with multiple opportunities to learn more about changes to tax law and IRS transformation efforts.

For the full list of seminars offered this year, visit the [2023 IRS Nationwide Tax Forum Seminar Topics](#) page. For more information, or to register online, visit [irstaxforum.com](#)

National Taxpayer Advocate Midyear Report to Congress:

National Taxpayer Advocate Erin M. Collins released her statutorily mandated [midyear report to Congress](#). The report says the tax-return filing season generally ran smoothly this year, urges the Internal Revenue Service to prioritize a broad array of technology upgrades and sets forth key objectives of the Office of the Taxpayer Advocate for the upcoming fiscal year. Refer to [National Taxpayer Advocate issues midyear report to Congress; highlights filing season challenges and focuses on strategic priorities](#).

New Issues:

Notices in California Disaster Areas

Issue: Practitioner asked about code “S” on tax returns for California (and other states). Indicating IRS continue to issue notices and asked if there a way to stop notices?

Resolution: The IRS is taking special step to help reassure taxpayers affected by disasters that they do have extra time to file and pay their taxes. New mailing is going to residents in California and seven other states in designated disaster areas that received a CP14 notice from the IRS in late May and June. The earlier mailings are for taxpayers who have a balance due, and they are sent out as a legal requirement. The IRS has also updated the insert that will accompany upcoming CP14 balance-due notices to make it clearer that the payment date listed in the letter does not apply to those covered by a disaster declaration, and the disaster dates remain in effect. Refer to [IRS statement on California mailing of balance due notices](#) issued June 7, 2023 and [IRS sends special mailing to taxpayers in certain disaster areas](#) issued June 28, 2023.

Status: Closed

Recommendations for IRS Forms

Issue: Practitioner raised question on if public can provide recommendations on Form W-2C?

Resolution: Draft IRS tax forms can be found on [Draft Tax Forms \(irs.gov\)](#). People can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](#).

Status: Closed

NEXT MEETING: Wednesday, July 26, 2023