



IRS Nationwide Tax Forum

Communicating With The IRS

Sponsored by the
*National Association of Enrolled
Agents*

www.naea.org

Communicating With The IRS

Know the Taxpayer's Rights

- **Know your rights**
- **Know your client's rights**
- **You are entitled to have your rights explained and protected**
- **When authorized by the taxpayer, you have the same rights as they when dealing with the IRS.**

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Important Taxpayer Rights

- **Protection of your rights**
- **Privacy and confidentiality**
- **Professional and courteous service**
- **Representation**
- **Payment of only the correct tax amount**
- **Help with unresolved tax problems**
- **Appeals and Judicial review**
- **Relief from certain penalties and interest**

Communicating With The IRS

Levels of Authority

- **Provide Info to IRS**
- **Receive Info From IRS**
- **Represent t/p with Exam**
- **Represent t/p with Appeals, Collection, sign consents, waivers, and agreements**
- **Anyone**
- **Anyone with authorization**
- **Enrolled and Unenrolled Preparer**
- **Enrolled only: CPA, EA, and Attorney**

Communicating With The IRS

Third Party Designee Checkbox

- **Authorizes the IRS to call the designee to answer any questions that arise during the processing of the return, and authorizes the designee to:**
 - **give the IRS any information that is missing from the return,**
 - **call the IRS for information about the processing of the return or the status of refunds or payment(s), and**
 - **respond to certain IRS notices that the taxpayer shares with the designee about math errors, offsets, and return preparation.**

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Other Forms of Authorization

- **Form 8453 or 8879, Electronic Filing Authorization**
- **Oral Taxpayer Information Authorization; Oral Disclosure Consent**
- **Forms 8821, Taxpayer Information Authorization**
- **Form 2848, Power of Attorney**
 - **Only Form 2848 authorizes representation before the IRS**

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Practitioner Priority Services®

- **Practitioners' first point of contact for account-related issues.**
- **Contact toll free at 1-866-860-4259**
- **National routing of calls**
- ***Politeness counts!***

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Contact PPS with these issues:

- **Missing or misapplied payments**
- **Transferring credits or payments**
- **Refund inquiries**
- **Outstanding liability balances**
- **Penalty information and abatement requests**
- **Account adjustment status**

- **Installment Agreements for individual taxpayers only--not already in collection (ACS) and under \$15,000**

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More Contact issues for PPS:

- Allowance of items claimed on the original tax return (with substantiation)
- Status of claims, e.g., amended returns, carrybacks, injured spouse requests
- Transcript requests, e.g., record of account, return print, IRP reports
- Copy of examination report or CP 2000
- Math errors, including SSN and exemption issues

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Issues that Require Written Correspondence

- **Most payment tracer issues**
- **Examination reconsideration requests**
- **Items not claimed on original return**
- **Form 3911, Taxpayer Statement Regarding Refund**
- **Backup withholding**
- **Open examinations (audits)**

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Issues that Require Written Correspondence

- Innocent & injured spouse claims (original)
- Application for Individual Taxpayer Identification Number (ITIN)
- Installment agreements by payroll deduction or direct debit
- Non-filer cases, bankruptcy issues, OIC
- Most requests for penalty removal
- All requests for interest removal (Form 843 claims)

Communicating With The IRS

Checklist for Communicating with IRS

- Be prepared to validate your authorization
- Direct faxes to specific Customer Service Representatives
- Never mail original documents
- Follow-up on all correspondence
- Copy client on all correspondence
- Make a note of the IRS employee that assists you, and keep a list of helpful contacts.