

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.

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 apologizes to taxpayers and tax professionals for any confusion as we continue to review the situation. Taxpayers receiving these letters do not need to call the IRS or their tax professional. Refer to [IRS statement on California mailing of balance due notices](#) dated June 7, 2023.

Public Input Wanted for Improving Nationwide Access to IRS Appeals:

The Internal Revenue Service Independent Office of Appeals today invited public input on how best to improve access to Appeals for taxpayers who do not live near an Appeals office.

In coordination with the National Taxpayer Advocate, Appeals welcomes public comments on how it can further improve conference options for taxpayers and representatives who are not located near an Appeals office. Public comments can be sent to ap.taxpayer.experience@irs.gov by July 10, 2023. See [Improving nationwide access to IRS Appeals; public input wanted](#) for more details.

New Issues:

Underpayment of Estimate Penalties

Issue: Practitioner requested clarity on underpayment of estimate penalties and if IRS software will be adjusted to reflect proper penalty on notices. Practitioner indicated tax software is not considering California disaster status. Question raised on when the underpayment of estimate penalties is suspended/stopped.

Resolution: Situation was discussed with various dates raised. One Practitioner indicated they received noticed dated May 22, 2023, where underpayment of estimate penalties ends 12/27/2022. Issue was captured for elevation.

Status: Open.

IRS Telephone Communication

Issue: Practitioner raised concern on difficulty getting through to IRS by telephone.

Resolution: Based upon group discussion, most Practitioners indicated they were able to get through with no issues. Practitioners’ response was mix regarding actual wait time to connect with IRS assistor.

Reminder: *For reference and documentation, when communicating with IRS, record employee names and information, time/date of communication, and request to speak with supervisor, as warranted.*

If taxpayers have tax problems because of financial difficulties or immediate threat of adverse action and haven’t been able to resolve them with the IRS, the [Taxpayer Advocate Service \(TAS\)](#) may be able to help.

Status: Closed. Feedback was elevated.

NEXT MEETING: Wednesday, June 28, 2023