



# Congressional Update



News for members of Congress and their staffs – April 2025

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## April 15 deadline to claim refunds for tax year 2021

Taxpayers have until April 15 to file their [2021 tax returns](#) to claim a refund. The IRS estimates that more than \$1 billion in refunds remain unclaimed by taxpayers who have not filed their Form 1040, Federal Income Tax Return, for the 2021 tax year.

Taxpayers typically have three years to file and claim their tax refunds. If they don't file within three years, the money becomes the property of the U.S. Treasury. After the expiration of the three-year period, the refund statute generally prevents the issuance of a refund and the application of any credits, including overpayment of estimated taxes or withholding amounts, to other tax years that are underpaid.

Forms and instructions for both current and previous years (including Forms 1040 and 1040-SR for the tax year 2021) can be found on the IRS.gov [Forms and Instructions](#) page or by calling toll-free 800-TAX-FORM (800-829-3676).

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## Wage and income transcripts now available

**Wage and Income transcripts** are now available for tax year 2024. You can view or download these transcripts from your **Individual Online Account** or submit a **Form 4506-T, Request for Transcript of Tax Return** (PDF). This transcript is available for the current tax year and nine prior years.

Wage and income transcripts may include Forms W-2, 1098, 1099, and 5498. These transcripts reflect only information return documents that have been filed with the IRS, which may not reflect all your income information.

## Use IRS online tools for faster help

The 2025 tax filing season is underway. The IRS encourages taxpayers to visit IRS.gov and **use online tools to get immediate tax help**.

## Tax Time Guide 2025

The IRS provides **an annual Tax Time Guide** with information to help taxpayers file a complete and accurate tax return. Many **resources** and **tools** are also available on IRS.gov, including the **Let Us Help You page**.

The IRS also encourages business taxpayers to visit the **Small Business and Self-Employed Tax Center** on IRS.gov.

## Tax Payment Options

**Pay your tax balance due, estimated payments or part of a payment plan.**

Penalties and interest will continue to grow until you pay the full balance. The IRS also encourages taxpayers to visit the **Make A Payment** resources on IRS.gov.

## Estimated Tax Payments

As taxpayers earn or receive income throughout the year, they should pay federal taxes either through withholding or **estimated tax payments**. If the amount of income tax withheld from a salary or pension isn't enough, or if there's income such as from self-employment, interest, dividends or capital gains, taxpayers may have to make estimated tax payments.

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The first quarterly estimated tax payment for the 2025 tax year is due by April 15, 2025. The next payments are due June 16, September 15, 2025, and January 15, 2026. If sufficient payments aren't made on time, penalties may apply.

Taxpayers can use the [Tax Withholding Estimator](#) to estimate their withholding and see how it affects their refund, take-home pay or tax due.

The [Pay As You Go, So You Won't Owe](#) guide provides more information on withholding, estimated taxes and ways to avoid the estimated tax penalty.

## **Dirty Dozen tax scams for 2025: IRS warns filers to watch out for dangerous threats**

The IRS kicked off the annual [Dirty Dozen](#) list of tax scams with a warning for taxpayers, businesses and tax professionals to be aware of evolving schemes designed to steal sensitive taxpayer information. The IRS's annual Dirty Dozen campaign lists 12 scams and schemes that threaten taxpayers. While the Dirty Dozen is not a legal document or a formal listing of agency enforcement priorities, the education campaign aims to raise awareness and safeguard taxpayers and tax pros from common tax scams and schemes.

## **IRS shares FAQs to help businesses with Employee Retention Credit and income tax returns**

The IRS shared a set of frequently asked questions on the [Employee Retention Credit and income tax](#). The information explains how businesses can resolve issues with income tax returns if the business:

- Didn't reduce its wage expense and their ERC claim was allowed, or
- Reduced its wage expense and their ERC claim was disallowed.

## **IRS Criminal Investigation's Role in Safeguarding U.S National Security**

**Our Narcotics and National Security Section (N2S2) collaborates with federal law enforcement partners to identify, disrupt, deter and defeat terrorism, espionage and other intelligence activities by our nation's adversaries.**

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IRS-CI is the law enforcement arm of the IRS, responsible for conducting financial crime investigations, including tax fraud, narcotics trafficking, national security, money laundering, public corruption, healthcare fraud, identity theft and more. Our roughly 2,200 special agents are the only federal law enforcement agents with investigative jurisdiction over violations of the Internal Revenue Code. The agency has 20 field offices located across the U.S. and 14 attaché posts abroad.

Our tax authorities, and the financial skills behind those authorities, have enabled IRS-CI special agents to take down bad actors involved in a multitude of crimes. Our special agents are equipped with unique financial investigative skills that other federal law enforcement officers may not possess. That's why our special agents and investigative staff are often called upon to assist with counterterrorism or counter-intelligence investigations. They specialize in following the money, and money trails are often the downfall of criminal enterprises. IRS-CI special agents across the country are critical members of the FBI's National Joint Terrorism Task Force and the FBI's National Counterintelligence Task Force.

The [Jason Brown case](#) is a recent example of how IRS-CI's financial skills led to the downfall of a drug trafficking organization that attempted to support terrorism. Brown was sentenced in October to 18 years in prison for trafficking fentanyl and other drugs in an attempt to support the Islamic State of Iraq and al-Sham, aka ISIS. According to Brown's plea agreement, on at least three occasions, he provided cash to wire to an ISIS soldier engaged in terrorist activity in Syria. Unbeknownst to Brown, the purported ISIS fighter was actually an undercover law enforcement officer.

In January 2024, our agents assisted with an investigation of a U.S. Navy service member [Petty Officer Wenheng Zhao](#). Zhao was sentenced to 27 months in prison for transmitting sensitive U.S. military information to an intelligence officer of the People's Republic of China in exchange for bribery payments. Zhao worked at Naval Base Ventura County in Port Hueneme, California. Between August 2021 through May 2023, he received payments in exchange for sensitive, non-public information regarding U.S. Navy operational security and critical infrastructure.

#### **IRS Criminal Investigation recent cases:**

- [Owners of Florida labor-staffing companies sentenced for tax and immigration fraud and money laundering](#)
- [St. Lucie County company and woman sentenced for conspiring to harbor aliens by means of employment](#)
- [Wisconsin man sentenced for fentanyl trafficking](#)

- **India- and New Jersey-based jeweler sentenced to 30 months incarceration for multimillion dollar international trade fraud scheme and unlicensed money transmitting**
- **Maryland staffing firm owners indicted for evading payment of at least \$10 million dollars in taxes owed to the United States**
- **Seven individuals charged in largest employee retention credit scheme case in the United States**
- **Two pharmacists convicted for illegal distribution of oxycodone**
- **Minneapolis woman pleads guilty in \$250 million Feeding Our Future fraud scheme**
- **Owner of Charleroi staffing agency pleads guilty to harboring illegal aliens for financial gain and failing to pay more than \$3 million in employment taxes**
- **Seventeen defendants sentenced to prison in multi-state drug trafficking and money laundering conspiracy Social Security employee heads to prison for creating fake children's profiles to steal public funds**
- **Cedar Rapids man sentenced to federal prison for possession with intent to distribute methamphetamine**

For the latest on IRS-CI cases, follow on Twitter [@IRS\\_CI](#) or via the [IRS-CI LinkedIn](#) page.

## **IRS Tax Tips: Helpful taxpayer information on a variety of topics**

**Tips to help make tax season go smoothly:** Taxpayers can avoid mistakes and receive a timely refund by preparing to file their tax return ahead of time.

**Errors taxpayers should watch out for when preparing a tax return:** Mistakes can happen when preparing a tax return — and that can cause delays or even rejected returns. Knowing what to lookout for can help taxpayers be better prepared when they file their federal tax return.

### **Additional information on IRS.gov**

- **Tax relief in disaster situations**
- **Share information about IRS Direct File on social media**
- **IRS reminds eligible 2021 non-filers to claim Recovery Rebate Credit**

before time runs out

- [Need to respond to a letter or notice? Use the Document Upload Tool](#)
- [Where's My Refund?](#)
- [Resources and guidance for Puerto Rico families that may qualify for the Child Tax Credit](#)
- [Get an Identity Protection PIN \(IP PIN\)](#)
- [Processing status for tax forms](#)
- [Get your tax record](#)

[Help on IRS.gov](#)

[Filing](#) – [Payments](#) – [Refunds](#) – [Credits and Deductions](#) – [Forms and Instructions](#) – [Tax Questions](#)

[IRS in other languages](#)

[Basic tax information is available in 21 languages, including English](#)

[IRS on social media](#)

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[IRS2Go](#) is the official mobile app of the IRS, available in both English and Spanish.

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The *IRS Congressional Update* is a monthly newsletter prepared by IRS Legislative Affairs. For information on resolving taxpayer account issues, visit the [Taxpayer Advocate Service](#).