Congressional Update

News for members of Congress and their staffs – March 2023

IRS Taxpayer Assistance Centers continue special Saturday hours

The IRS will again offer additional **Saturday hours** at many Taxpayer Assistance Centers (TACs) across the country. The special openings are from 9 a.m. to 4 p.m., on March 11, April 8 and May 13. During these times, people can walk in to receive in-person help without an appointment.

Normally, these centers aren't open on Saturdays. IRS staff will provide all services routinely provided at each office, except for accepting cash payments. The IRS's **Contact Your Local Office** site lists all services provided at specific TACs.

People can receive help resolving a tax account or other issues. If assistance from IRS employees specializing in these services isn't available, the individual will receive a referral for these services. **Taxpayer Advocate Service** employees may also be available to assist with issues that meet certain criteria.

Foreign language interpretation will be available in many languages through an over-the-phone translation service. For deaf or hard of hearing individuals who need sign language interpreter services, IRS staff will schedule appointments for a later date. Alternatively, these individuals can call TTY/TDD 800-829-4059 to make an appointment.

While tax return preparation isn't a service offered at IRS TACs during regular or Saturday hours, information will be shared on obtaining free tax preparation services locally and include:

- Eligible individuals or families can get free help preparing their tax return at **Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE)** sites.
    - Taxpayers can find the closest free tax return preparation help using the **VITA Locator Tool** or by calling 800-906-9887.
    - People can find an AARP Tax-Aide site using the **AARP Site Locator Tool** or by calling 1-888-227-7669.
- Any individual or family earning $73,000 or less in 2022 can use tax software through **IRS Free File** at no cost. There are products in English and Spanish.
- **MilTax**, a Department of Defense program, offers free return preparation software and electronic filing for federal tax returns and up to three state income tax returns. It's available for all military members and some veterans, with no income limit.

To receive services during regular operating hours, Monday through Friday, 8:30 a.m. to 4:30 p.m., people should call 844-545-5640 to make an appointment.

As a reminder, the fastest and easiest way for taxpayers to get the help they need is through IRS.gov. IRS **Publication 5136**, IRS Services Guide, lists many key IRS.gov tools and services.

April 18 tax filing deadline in 2023

The **filling deadline to submit 2022 tax returns and pay tax owed** is Tuesday, April 18, 2023, for most taxpayers. By law, Washington, D.C., holidays affect tax deadlines for everyone in the same way as federal holidays. The due date is April 18, instead of April 15, because of the weekend and the District of Columbia's Emancipation Day holiday, which falls on Monday, April 17.

Taxpayers who need more time to file may request an **extension.** An extension of time to file isn't an extension to pay taxes owed. They should file an electronic Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, by the April 18 filing deadline. These taxpayers will have until Monday, October 16, 2023, to file their 2022 tax return.

A Closer Look: The 2023 Tax Season Has Begun – IRS Offers Tips to Accurately File Your Return

The IRS published its latest executive column, "**A Closer Look**," which features Ken Corbin, Commissioner, Wage and Investment Division, discussing the 2023 tax season and offers tips to accurately file your return. "I've seen first-hand some easy, important steps that people can take to help get their refunds as quickly as possible and avoid potential delays as well as follow-up questions," said Corbin. Read more **here.**

Form 1099-K: What to know for tax year 2022

Form 1099-K, Payment Card and Third-Party Network Transactions, is an IRS information return used to report certain payment transactions, generally for businesses that provide goods and services.

The American Rescue Plan of 2021 lowered the reporting threshold for Form 1099-K for third-party networks that process payments for those doing business. December 23, 2022, the IRS announced that calendar year 2022 will be treated as a transition year for the reduced reporting threshold of $600.

For calendar year 2022, third-party settlement organizations who issue Forms 1099-K only must report transactions where gross payments exceed $20,000 and there are more than 200 transactions.

Even with the delay, some individuals may still receive a Form 1099-K this year, including those who sold personal items. Some of these individuals may receive the form in error for transactions made between friends and family or for expense sharing.

IRS.gov provides guidance on how individuals should report these situations on their Form 1040.

Be sure to check **IRS.gov/1099K** and the Frequently Asked Questions for more information and guidance, as it becomes available.

The IRS will be working to share more information in the weeks and months ahead about Form 1099-K reporting for 2023 that will be in effect for the 2024 tax season.

IRS updates frequently asked questions related to new, previously owned and qualified commercial clean vehicle credits

This **Fact Sheet** updates frequently asked questions related to new, previously owned and qualified commercial clean vehicles.

New IRS feature allows taxpayers electronically filing amended returns to choose direct deposit

In a recent step taken by the IRS to improve service this tax filing season, people electronically filing their Form 1040-X, Amended U.S Individual Income Tax Return, will for the first time be able to **select direct deposit** and enter their banking or financial institution information for quicker delivery of refunds. This news release is also available in **Spanish** and **Simplified Chinese.**

New online option for nine notices can help resolve tax issues faster

Taxpayers who receive certain notices requiring them to send information to the IRS now have the option of **submitting their documentation online through IRS.gov.** This new secure step will allow you or your client to electronically upload documents rather than mailing them in, helping reduce time and effort resolving tax issues. For more information about which notices qualify and how the online option works, visit IRS.gov. This news release is also available in **Spanish** and **Simplified Chinese.**

IRS issues guidance on state tax payments to help taxpayers

The IRS has clarified the **federal tax status involving special payments** made by 21 states in 2022, determining that in the interest of sound tax administration and other factors, taxpayers in many states won't need to report these payments on their 2022 tax returns. Visit IRS.gov for more information to help taxpayers who've received these payments timely file their returns.

Tax Pros should save the Date: 2023 IRS Nationwide Tax Forum

For tax professionals interested in professional education, the **IRS Nationwide Tax Forum** is once again in-person this summer. General registration opened March 1, but attendees can reserve their hotel accommodations now.

The 2023 Tax Forum locations and dates are:

- **New Orleans** - July 11-13
- **Atlanta** - July 25-27
- **Washington, D.C., area** - August 8-10
- **San Diego** - August 22-24
- **Orlando** - August 29-31

For more information and to reserve your accommodations, visit the **IRS Nationwide Tax Forum website.**

The Volunteer Taxpayer Advocacy Panel announced vacancies in 41 locations

The Taxpayer Advocacy Panel (TAP), a Federal Advisory Committee, is seeking volunteers to serve on the panel for 2024. TAP offers its members a unique opportunity to participate in the improvement of the U.S. tax administration system and the organization of the IRS. The civic-minded volunteers listen to taxpayers, identify major taxpayer concerns, and make recommendations for improving IRS service and customer satisfaction.

Please help spread the word to your constituents who may be interested in working with the IRS to improve its products and services. TAP is accepting applications through March 31, 2023, for vacancies in 41 locations. To learn more about TAP and how to contribute to this dynamic group of volunteers, give **this** video a watch and please visit **www.improveirs.org.**

10 tips to protect your wallet and identity this filing season

Tax season is in full swing, and IRS Criminal Investigation (IRS-CI) reminds U.S. taxpayers to take extra steps to protect their identities and wallets when filing their taxes.

1. Choose a tax preparer wisely. Look for a preparer who's available year-round.
2. Ask your tax preparer for their IRS Preparer Tax Identification Number (PTIN). All paid preparers are required to have one.

3. Don't use a ghost preparer. They won't sign a tax return they prepare for you.
4. Don't fall victim to tax preparers' promises of large refunds. If it's too good to be true, it probably is. All taxpayers must pay their fair share of taxes.
5. Don't sign a blank tax return. Taxpayers are ultimately responsible for what appears on tax returns filed with the IRS.
6. Make sure you receive your refund. It should be deposited into your bank account, not your tax preparer's.
7. The IRS won't call you threatening legal action. If you receive a call like this, hang up; it's a scam!
8. Don't respond to or click links in text messages, emails or social media posts claiming to be the IRS. They may contain malware that could compromise your personal information.
9. Protect your personal and financial information. Never provide this information in response to unsolicited text messages, emails or social media posts claiming to be the IRS.
10. Report fraud to law enforcement. Submit Form 3949-A, Information Referral, if you suspect an individual or a business is committing fraud.

IRS-CI is the only federal law enforcement agency with the authority to investigate violations of the Internal Revenue Code. In fiscal year 2022, IRS-CI identified $5.7 billion in tax fraud, initiated 1,388 criminal tax investigations and obtained 699 criminal sentences for tax crimes.

IRS Criminal Investigation recent cases

- **CEO of security company sentenced to five years in prison for international boiler room fraud scheme**
- **New defendants charged in $50 million Ponzi scheme involving off-the-road tires**
- **Erie man gets 10 years for conspiring to distribute cocaine, fentanyl pills and meth**
- **Rockport man faces up to 30 years, $1M fine following guilty plea for PPP loan fraud**
- **Florida man sentenced for his role in Ponzi scheme**

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

What taxpayers should know when choosing a tax professional

Many taxpayers turn to tax professionals to help them prepare their federal tax return. These taxpayers should choose their preparer with care.

The EITC is a major tax benefit for millions of low- and moderate-income workers

The Earned Income Tax Credit helps workers who earned $59,187 or less when they file their tax return. Unfortunately, many people risk missing out on the credit because they don't know they're eligible — especially people who had a major life change and may qualify for the first time this year.

Free online tax help for military members and their families

Military personnel who want free federal tax return filing have several options, including the Department of Defense's MilTax. The MilTax program provides free online tax preparation and electronic filing for federal tax returns and up to three state returns. Also available is the IRS Free File program, which offers free online tax preparation and electronic filing for federal tax returns.

Eligible seniors should take advantage of free filing options this tax season

Seniors and retirees who want to file their taxes free or find free in-person tax help can look at a few programs available for eligible taxpayers.

Understanding business travel deductions

Whether someone travels for work once a year or once a month, figuring out travel expense tax write-offs might seem confusing. The IRS has information to help all business travelers properly claim these valuable deductions.

What the right to be informed means for taxpayers

The Taxpayer Bill of Rights is a cornerstone of the IRS mission that highlights the 10 fundamental rights taxpayers have when working with the IRS. All taxpayers should familiarize themselves with these rights.

The benefits of having a tax refund direct deposited

Receiving a tax refund is happy news to any taxpayer; getting it quickly is even better. Direct deposit is the safest and most convenient way to receive a tax refund. The IRS

encourages taxpayers to file when they're ready and choose direct deposit to receive any refund they may be owed.

IRS Free File can help first time filers with their tax returns

Navigating the tax return preparation process can be intimidating if you're filing for the first time. IRS Free File can help. This program provides tax preparation, electronic filing, and direct deposit, all free, for eligible taxpayers.

Taxpayers should bookmark these IRS.gov tools to help take the stress out of filing season

As people get ready to file a 2022 tax return, they may have questions or need additional information. IRS.gov has tool and resources that can put the information a taxpayer needs at their fingertips. Taxpayers can bookmark the listed links or save them as favorites on their computer or other device. Having this information just a click away can help taxpayers approach tax season with confidence.

Additional information on IRS.gov

- Where's My Refund?
- IRS reminds those over age 72 to start withdrawals from IRAs and retirement plans to avoid penalties
- Inflation Reduction Act of 2022
- Resources and Guidance for Puerto Rico families that may qualify for the Child Tax Credit
- Plug-in Electric Drive Vehicle Credit at a Glance
- IRS releases frequently asked questions about energy efficient home improvements and residential clean energy property credits
- Accessing the IRS - Understanding the Identity Verification Process (irsvideos.gov)
- Get An Identity Protection PIN (IP PIN)
- Get up-to-date status on affected IRS operations and services during COVID-19
- Tax relief in disaster situations
- What is Taxable and Nontaxable Income?
- IRS Chief Counsel is hiring attorneys; multiple job openings posted to help enhance the taxpayer experience and address high-end noncompliance

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

YouTube – Twitter – Instagram – Facebook - LinkedIn

Follow TAS on social media

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IRS2Go is the official mobile app of the IRS, available in both English and Spanish.

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.