



IRS Operations During COVID-19: Mission-critical functions continue

Updated August 13, 2020

The Internal Revenue Service reminds taxpayers and tax professionals to use electronic options to support social distancing and speed the processing of tax returns, refunds and payments.

To protect the public and employees, and in compliance with orders of local health authorities around the country, certain IRS services such as live assistance on telephones, processing paper tax returns and responding to correspondence continue to be extremely limited. Any tax return which requires review, whether it was filed electronically or on paper, may also take longer because many review processes cannot be done virtually. While some volunteer tax preparation sites are operating at a reduced capacity, most remain closed until further notice.

IRS operational status and alternatives

Processing Delays for Paper Tax Returns: Taxpayers should file electronically through their tax preparer, tax software provider, or [IRS Free File](#).

We're experiencing delays in processing paper tax returns due to limited staffing. If you already filed a paper return, we will process it in the order we received it.

Do not file a second tax return or contact the IRS about the status of your return.

Web Options: [IRS.gov](#) remains the best source for questions about tax law, checks on refund status, tax payments and Economic Impact Payments. Numerous online options for tax help can save time and effort.

- All IRS updates on the Economic Impact Payments and other Covid-19 related issues continue to be posted immediately on [IRS.gov/coronavirus](#). Taxpayers can check the status of their Economic Impact Payment at [Get My Payment](#).
- If you filed for an extension your tax return is due October 15. [Free File](#) is available. Use free tax software offered through IRS partners to allow you to file your taxes online.
- Taxpayers who previously have been issued an Identity Protection PIN but lost it, must use the [Get an IP PIN](#) tool to retrieve their numbers. Taxpayers who have an IP PIN need to provide it when they file their return or if they are using the Non-Filer tool to enter their Economic Impact Payment information.
- [Publication 5136, IRS Services Guide \(PDF\)](#), is a good source of information.
- [Where's My Refund?](#), check your refund status and estimated delivery date
- [Get Transcript](#), view a transcript online and print it. Tax transcripts are only available online at this time.
- [Direct Pay](#), make tax payments or estimated tax payments directly debited from your checking or savings account.
- [Electronic Federal Tax Payment System](#), individuals or businesses can make all types of federal tax payments.
- [Online Payment Agreement](#), set up installment payments to pay taxes you owe.
- [Where's My Amended Return](#), track the status of your amended return.
- [The Interactive Tax Assistant](#) can help answer tax law questions. There currently are no email options that will generate answers to questions posed by taxpayers.
- [About Your IRS Notice or Letter](#), get additional information about your letter or notice.
- [All IRS Forms and Publications](#), find and download current tax forms, instructions and publications
- [Where's My Application for Tax-Exempt Status?](#), get guidelines for when you can expect to hear from us.

Telephone Options: Automated phone lines which handle most taxpayer calls - also remain available. All IRS toll-free phone lines supported by customer service representatives for both taxpayers and tax professionals are also available. However, callers should continue to expect long waits due to limited staffing.

For Economic Impact Payment questions, call [800-919-9835](tel:800-919-9835). For other issues, please visit [Let Us Help You](#) to find the phone number for the office best equipped to address your specific concerns.

Taxpayer Assistance Centers: On Monday, June 29, 2020, the IRS began opening its Taxpayer Assistance Centers (TACs) to the public in phases. To ensure the safety of the public and employees, people seeking in-person assistance at a TAC will need to call [844-545-5640](tel:844-545-5640) to make an appointment. Appointments will be available if people need assistance for authentication of identity and document validation related to tax return filing or application for an Individual Taxpayer Identification Number; Sailing Clearances required for foreign travel by resident and non-resident aliens leaving the United States; assistance with Economic Impact Payment Issues; and cash payments.

For an up-to-date listing of TAC locations as they are opened, go to [Contact Your Local IRS Office](#).

IRS Tax Forms: The IRS's National Distribution Center has reopened as of July 13, 2020 with reduced staffing. All previously submitted forms/publications requests are being processed as quickly as possible and as products become available. Please do not submit duplicate requests as this may cause further delays. New orders may be placed online at [Order Forms & Publications](#). Taxpayers without access to the internet can call [800-829-3676](tel:800-829-3676) to request forms by mail.

IRS Working to Reduce CAF Backlog; Make Future Digital Improvements: We are working hard to reduce the backlog of third-party authorizations. However, due to site closures relating to COVID-19 concerns, we currently are exceeding our five-business day target for approval. Our current time frame for authorization approval is approximately 15 business days. Please consider the additional approval time and plan accordingly. We request you do not submit duplicate authorizations as duplicate filings will only cause further delays. We expect to have full staffing in place soon and reduce the wait time.

Also, the IRS acknowledges the burden on taxpayers and the tax professional community to apply physical signatures to forms, especially during these unprecedented times. The IRS is working on a solution to provide for the acceptance of Forms 8821 and 2848 with electronic signature images by early 2021. The IRS will continue to work on accepting digital transmissions of these forms in support of the [Taxpayer First Act](#).

Taxpayer Correspondence: Taxpayers who mail tax returns and other correspondence to the IRS during this period should expect to wait longer than usual for a response. While the IRS is receiving mail, our mail processing functions remain scaled back to comply with social distancing recommendations. The IRS's ability to correspond with taxpayers about a variety of issues including requests for information needed to process a tax return remains limited.

As the phased-in resumption of operations have resumed, IRS is now working through its correspondence backlog.

Pending Check Payments and Payment Notices: If a taxpayer mailed a check (either with or without a tax return), it may still be unopened in the backlog of mail the IRS is processing due to COVID-19. Any payments will be posted as the date we received them rather than the date the agency processed them. To avoid penalties and interest, taxpayers should not cancel their checks and should ensure funds continue to be available so the IRS can process them.

To provide fair and equitable treatment, the IRS is providing relief from bad check penalties for dishonored checks the agency received between March 1 and July 15 due to delays in this IRS processing. However, interest and penalties may still apply.

Due to high call volumes, the IRS suggests waiting to contact the agency about any unprocessed paper payments still pending. See www.irs.gov/payments for options to make payments other than by mail.

Notice Mailings - Some Due Dates Extended to Help Taxpayers: The IRS began mailing backlogged letters and notices to taxpayers in the agency's steps to return to normal operations. Because of the COVID-19 shutdown, many of the notices were mailed with past due payment or response dates. To save time and costs, the IRS in most cases will not generate a new notice. Instead, the IRS will include Notice 1052, Important! You Have More Time to Make Your Payment, as an insert that will provide a new, updated pay or response date. Please read the insert carefully. It explains why the notice was delayed and, more importantly, provides a new date in which to pay or respond. Below are key points recipients should note when the notice is received. They should:

- Review the **last** page of the insert to determine if there is a new due date.
- Disregard the notices if steps have already been taken to resolve the issue.
- Visit IRS.gov/coronavirus for more information.
- Contact the IRS using the number on the notice if you have additional questions. Keep in mind that phone lines remain extremely busy as the IRS resumes operations.

Extended Due Dates: The expired payment due dates printed on the notices were extended, as described in the insert. The new payment due date was either July 10, 2020, or July 15, 2020, depending upon the type of tax return and original due date.

More than 20 million notices were mailed since early June with either the appropriate insert or with current dates. Due to an error, affecting a fraction of these notices, about 11,000 notices were sent without the insert. Upon discovery, we immediately began reaching out to these taxpayers providing them with the appropriate information regarding the corrected due dates for a response to the notice and have updated our systems accordingly. All notices that were previously held as a result of the temporary closure of our facilities, have been mailed. As such, this should not be a reoccurring issue.

U.S. Residency Certification: Normal operations are resuming. However, there is a backlog, and we are working hard to reduce the inventory.

Taxpayer Protection Program: If you received correspondence (Letters 5071C, 5447C or 5747C) from the IRS asking if you filed a suspicious tax return, you may use the online [Identity Verification Service](#) to validate your identity. If you received a Letter 4883C, follow its instructions. Please note: phone assistance is limited and wait times are lengthy.

Other IRS operations

Update on compliance activities. As the IRS begins to resume a number of compliance activities, various agency operations are affected in different ways. While beginning to resume these critical tax administration responsibilities, the IRS will also factor in the wide-ranging impact of COVID-19 on taxpayers. In addition, the health and safety of taxpayers and IRS employees remains an important consideration affecting many areas.

The following memos have been issued by IRS business divisions and cover a variety of issues that may be of interest to the tax professional community:

- [LBI Compliance Priorities Guidance Memo \(PDF\)](#)
- [SBSE Collection Guidance Memo \(PDF\)](#)
- [SBSE Examination Guidance Memo \(PDF\)](#)
- [SBSE All-Collection Guidance Memo \(PDF\)](#)
- [SBSE Field Collection Guidance Memo \(PDF\)](#)
- [SBSE Specialty Exam and Policy Guidance Memo \(PDF\)](#)
- [SBSE Field Exam and Campus Policy Guidance Memo \(PDF\)](#)
- [TEGE Resumption of Exam Activities Guidance Memo \(PDF\)](#)

Statute of Limitations Issues. The IRS will continue working cases where a statute of limitation is pending. In some of these situations, the IRS will work with the taxpayer or their representative to obtain an extension of the statute.

Office of Chief Counsel. The Office of Chief Counsel continues to work to resolve cases in litigation. The U.S. Tax Court has issued Fall calendars setting cases for virtual trials throughout the country, using the Zoomgov platform. On July 10, 2020, the Tax Court resumed the processing of petitions received after the court shutdown. In addition, the [Notice 2020-23 \(PDF\)](#) postponement deadline for certain petitions expired on July 15, 2020. Counsel continues to work on cases in litigation generally and to support and advise the IRS operating divisions on their enforcement and examination activities. Although Counsel is generally not meeting with taxpayers or their representatives in face-to-face meetings, or taking in-person depositions, taxpayers should know that our attorneys are available to discuss their cases by telephone and meet by videoconference. Counsel has also expanded its virtual settlement days and is working with the IRS to consider adding resolution of Collection Due Process cases.

Independent Office of Appeals. Appeals believes that the safety of taxpayers, tax practitioners and Appeals employees is best protected by continuing to suspend in-person Appeals conferences at this time. Accordingly, Appeals will not conduct any in-person conferences at least through August 31, 2020. Prior to that date, we will monitor the Covid-19 situation, both local and national conditions, and reassess whether in-person conferences should be restarted. In the meantime, Appeals will conduct conferences by telephone or virtually using WebEx videoconference technology. Appeals has worked hard over the last several years to provide in-person conferences to taxpayers who want them. We know that this continued limitation is temporary, and we look forward to restarting in-person conferences when it is appropriate to do so.

Over the past several months Appeals has placed in suspense cases of taxpayers who requested an in-person conference:

- For **nondocketed** cases, we will continue to suspend these cases at this time. We will monitor statutes of limitations and request extensions when warranted. There may be some cases where extensions

cannot be obtained or other circumstances necessitate that we work the case immediately; examples include estate tax and assessed FBAR cases. Appeals will notify taxpayers in these cases.

- For **docketed** cases that are in Appeals' jurisdiction, the U.S. Tax Court has begun scheduling virtual trials, and Appeals will begin scheduling telephone or virtual conferences with affected taxpayers to ensure that the taxpayer has an opportunity to attempt to settle the case with Appeals before trial.

Taxpayer Advocate Service. All in-person TAS offices are closed. We are experiencing delays and interruptions in working cases due to IRS services being limited. We are also seeing high call volume to TAS offices resulting in delays in our response time. Call TAS at [877-777-4778](tel:877-777-4778) or visit the [TAS webpage](#) to locate your local office phone number.

Tax-exempt Sector Determinations, Rulings and Closing Agreements. The IRS continues to process applications for recognition of tax exemption for exempt organizations and continues to work rulings and determinations for employees plans and closing agreements for municipal issuers. The IRS is processing payments for Forms 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds, on a priority basis. Due to processing center reduced capacities, although applications for tax exemption and filed information returns (e.g., Form 990 series) are being worked, they are not currently being uploaded to be made available for viewing on the [Tax Exempt Organization Search](#) tool on IRS.gov.

Release of a lien due to a coronavirus hardship

Q. What should a taxpayer do if they need a lien release, certificate of discharge, or have another lien issue? (Updated July 20, 2020)

A. The IRS is processing all lien certificate applications normally and assigning them within 10 days.

The IRS encourages taxpayers to use the E-Fax line for our Advisory Consolidated Receipts (ACR) site ([844-201-8382](tel:844-201-8382)) for requests such as: discharge of property from the federal tax lien, withdrawal of the notice of federal tax lien, and subordination of the federal tax lien. [Publication 4235, Collection Advisory Group Numbers and Addresses \(PDF\)](#), has additional information on the process for submitting applications for lien certificates, and on related topics. Please visit IRS.gov and search "Lien Certificates" for further information.