

July 14, 2023



NMSEA HAPPENINGS

NEW MEXICO SOCIETY OF ENROLLED AGENTS, INC.
 P.O. BOX 30974
 ALBUQUERQUE, NM 87190-0974
 WEBSITE: NMSEA.NET
 E-MAIL: NMSEA2020@GMAIL.COM

President's Letter

Future NMSEA Monthly Meetings & Topics

**2023-24 NMSEA BOD will be installed at the July monthly meeting.
 Election results see page 3.**

Educational Opportunities—NAEA & NMTRD

NAEA All-Affiliate Meeting July 19, 2023, 10AM (MT) Register at:
[https://us02web.zoom.us/meeting/register/tZAldO-grjsiHNDfA4pF0V0avPJRbX66zu5H#/registration](https://us02web.zoom.us/join/zoom-join?from=invitation&meetingId=9773123456789)

Next NAEA Town Hall Meetings on Bylaw Changes, 9-14-23 at 2pm (MT); 9-30-23 at 10am (MT) & 12-11-23 at 2 pm (MT). Register at:
<https://www.naea.org/naea-governance-changes-2023/>

**NMSEA October conference had to be moved from Oct 18-19 to Oct 25-26.
 Social event at Restoration Pizza at 6 PM on Oct 24.** (see page 2)

Attachment 1: Official Minutes of the NMSEA June 2023 Monthly Meeting

Attachment 2: 2023 NMSEA Pat Jenkins Memorial Shred Fest flyer

Attachment 3: Quickfinder Order Form

Attachment 4: Pacific Northwest Action Wednesday (PNWAW) IMRS Call minutes for June 21 2023

NMSEA Board: PRESIDENT: Peter Wanco, EA, NTPI Fellow, MBA VP: Sandra Weidner, EA, ABA, NTPI Fellow
 SECRETARY: Nancy Zmarzly, EA, NTPI Level 1 TREASURER: Keri Cardona, EA
 DIRECTORS-AT-LARGE: Carol Jane 'CJ' Davis, EA and Therese Francis, EA, PhD
 Past President: Shelley Barker, EA, NTPI Fellow

NMSEA dedicated phone number (505) 877-1598 & FAX (505) 298-2191

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It's a Great Day to be an EA

It's hard to believe that my term as NMSEA President is nearly over. It's been four years of both ups and downs - COVID, political changes in DC, and tax law changes galore, to mention just a few. It's been Real. It's been Nice, and many times ... just Plain Real Nice! Thanks to you all.

Please keep in mind that this month's NMSEA meeting will include the installation of the newly-elected NMSEA Board. Please congratulate them and give them your full support!

As a reminder, the IRS Tax Forums are 'in-person only' this year. The 1st event was held in New Orleans, LA, and will soon be followed by Atlanta, GA, Baltimore, MD, San Diego, CA, and then finishing up with Orlando, FL. It sure would be more accommodating to those tax practitioners living in the Southwest as well as the western US if they would bring the forums back to Las Vegas at the very least. Also, a last minute pitch for NAEA's Tax Summit in Scottsdale, which will be held from July 29th to August 1st.

As part of our education segment at the July meeting, Sandy Weidner, EA, will present on "Remembering the Correct Treatment for Business Automobiles on the Tax Return".

God bless each and every one of you ...

Peter M Wanco, NMSEA President, EA, MBA, MS Taxation, NTPI Fellow

Being an Enrolled Agent is not a job — It is a Profession!

NMSEA July Meeting:
July 21, 2023 at Noon (but you can join earlier) as a Zoom meeting (see pg 6) or attend in-person at Golden Corral, 5207 San Mateo Blvd, ABQ. Annual Membership Meeting.
No charge for attendees.



Presentation: -
Sandy Weidner, EA,
"Remembering the correct treatment for business automobiles on the tax return"

NMSEA Board: PRESIDENT: Peter Wanco, EA, NTPI Fellow, MBA VP: Sandra Weidner, EA, ABA, NTPI Fellow
 SECRETARY: Nancy Zmarzly, EA, NTPI Level 1 TREASURER: Keri Cardona, EA
 DIRECTORS-AT-LARGE: Carol Jane "CJ" Davis, EA and Therese Francis, EA, PhD
 PAST PRESIDENT: Shelley Barker, EA, NTPI Fellow

NMSEA dedicated phone number (505) 877-1598 & FAX (505) 298-2191

FROM THE EDUCATION COMMITTEE:

Co-Chairpersons: Lynne Shupp & Shelley Barker, Steven Stauss, Monica Hardeman, Earl Collison, and Virginia Fell

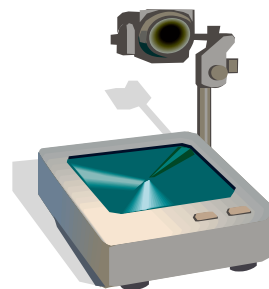
Aug 18, 2023--Security Plans in your tax office - Lynne Shupp, EA

Sept 22, 2023--Family Caregiver Income - Taxable or Not Taxable? --

Monica Hardeman, EA, NTPI Fellow

Oct 20, 2023--No meeting due to NMSEA October Conference

Nov 17, 2023 --Recent Court Cases - Shelley Barker, EA, NTPI Fellow



Important Dates to Note on Your Calendar

Tax pros: This summer the 2023 IRS Nationwide Tax Forum in-person format is once again coming to a city near you. General registration is set to open in March, but attendees can reserve their hotel accommodations now.

The Tax Forum locations and dates are:

Atlanta - July 25-27

Washington, D.C. area - Aug. 8-10

San Diego - Aug. 22-24

Orlando - Aug. 29-31

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

[IRS Nationwide Tax Forum: Welcome \(irstaxforum.com\)](https://irstaxforum.com)

October NMSEA Conference Oct 25-26, 2023

Topics will include:

Ethics

Farms & Ranches

Foreign Source Income

Pass-through Entities

Corporate Transparency Act

(Passive Activity Loss) PAL and At-Risk rules

IRS Updates

Location: Courtyard by Marriott, 5151 Journal Center Blvd, Albuquerque -- where we had it last year. Social event, 6 PM, Oct 24 at nearby Restoration Pizza (right behind the hotel) at 5161 Lang Ave NE, Alb.

August 26, 2023--NMSEA Pat Jenkins Memorial Shred Fest will be held 10 am to Noon at the Faith Lutheran Church, 10000 Spain Rd, NE (same location as last year). Flyer at attachment 3.

NMSEA 2024 Federal Update scheduled for Monday 1/8/24 and Tuesday 1/9/24 at the Courtyard by Marriott, 5151 Journal Center Blvd. Our presenter will, once again, be A.J. Reynolds. The **NMSEA 2024 NM Update** will be presented by Zoom from 9 am to Noon on Friday 1/12/24 with various NMTRD presenters.

2023-24 NMSEA BOD Election Results

President: Sandra Weidner, EA, ABA, NTPI Fellow

VP: Lynne Shupp, EA

Secretary: **Write-ins--Nancy Zmarzly (2 votes), Jakeline Claridge (1 vote) [Secretary To Be Determined]**

Treasurer: Therese Francis, EA, PhD

Directors-at-Large: Keri Cardona, EA; John Niemi, EA, MACCT;

Andrew Rogers, EA **[a NMSEA Bylaw Change will add a third Director-at-Large position to the BOD]**

A ballot, distributed by ElectionBuddy.com, was sent out June 21 and the election ended July 5. Only 34% of our eligible members (25 of 74 ballots returned) voted.

New BOD will be installed at our Annual Membership Monthly Meeting (July 21). No \$15 fee for attendees.



Welcome aboard to: No new members

NMSEA Monthly Meeting June 16, 2023



6 Virtual Attendees



15 In-Person Attendees



President Wanco discussed the continuing problems with NMTRD getting refunds out to filers in a expeditious manner. We continue to get the runaround about when some of our clients will get their 2022 refunds. 2023 Rebates are being distributed to clients who filed a 2021 NM return.

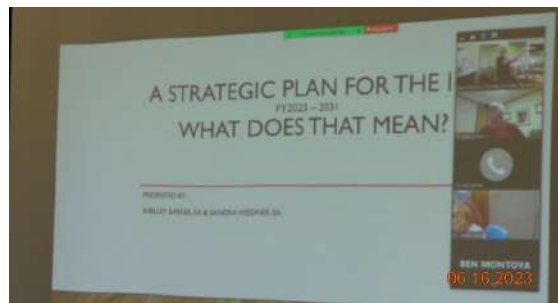
The Education Committee reported that the 2023 NMSEA October Conference had to be moved to October 25-26 due to issues with space availability at the Courtyard by Marriott. The social event at Restoration Pizza was rescheduled to 6 PM on October 24. The 2024 New Mexico Update will be presented by Zoom from 9 am to Noon on Jan 12, 2024 and there will be at no charge for NMSEA members.

Membership Committee is working on rewarding renewing NMSEA members with a prize. One option was an item used by the California Society of Enrolled Agents--a combination bottle opener with straw.

New Business--NAEA presented some possible major Bylaw amendments changes during their June 14 Town Hall Meeting. The proposed amendments include removal of NAEA's dual membership with state affiliates and create a state chapter model. In addition, the NAEA board also approved the removal of the 30 hours CE requirement for all NAEA members and associates. Questions could be submitted to Membership Services at Membership@NAEA.org. The vote by NAEA affiliates will take place in the fall. Major question for NMSEA members---will we remain an Affiliate or become a State Chapter?

NMSEA has submitted our initial batch order for Quickfinders. The QF order form is at Attachment 3 and the cut-off date for ordering is September 30.

The monthly presentation by Shelley and Sandra on "The IRS Strategic Plan" resulted from their attendance at this year's Fly-In. Prior to attending the Fly-In, they were given three major talking points to discuss with our senator and representatives at the Fly-In 1) Raise the \$600 limit for Form 1099-K 2) Congress should provide additional funds for the IRS to hire additional staff to answer phone inquiries and to update the antiquated IRS computer system 3) Explore initiating a national license for regulating tax preparers who are not covered by Treasury Dept Circular 230. Attendees at the monthly meeting were also informed that apparently the local Albuquerque IRS Office has only two or three IRS agents working there and has to be supplemented by agents working in offices in other parts of New Mexico.



Shelley Barker, EA and Sandra Weidner, EA, gave an excellent presentation on "What is the IRS's Strategic Plan?" including a comprehensive 16 page handout.



› National Association
of Enrolled Agents

NAEA Town Hall Meeting held on June 14

Topics discussed:

At their May 19 meeting, the NAEA Board of Directors voted to put forth bylaws amendments that will remove NAEA's dual membership with state affiliates and create a state chapter model. In addition, the board also approved the removal of the 30 hours CE requirement for all NAEA members and associates. These bylaws amendments will go to the membership for a vote in the fall. Thank you to all members who attended the town hall to learn more about why these changes are being recommended and how this will impact your membership.

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Next NAEA Town Hall Meetings on Bylaw Changes, 9-14-23 at 2pm (MT); 9-30-23 at 10am (MT) & 12-11-23 at 2 pm (MT). Register at:
<https://www.naea.org/naea-governance-changes-2023/>

Your Zoom Meeting Invitation

NMSEA invites you to a scheduled Zoom meeting.

Topic: NMSEA Monthly Meeting

Time: July 21, 2023 Noon (MST) but you can join earlier if you want.

To Join Zoom Meeting either click on this link

<https://us02web.zoom.us/j/83256268550?pwd=TIQrc3hHUzZ2QWRPMTgwa2VYUFp6UT09>

or go to Zoom.us and click on the tab “Join a Meeting”

Meeting ID: **832 5626 8550**

Passcode: **012385**

Host will admit you.

One tap mobile

+13462487799,,832 5626 8550# US (Houston)

+16694449171,,832 5626 8550# US

NOTE: There is a new, unique link with Meeting ID for each monthly meeting.

This will be a **hybrid meeting** for ZOOM attendees and in-person attendees at The Golden Corral, 5207 San Mateo Blvd, ABQ.



Pacific Northwest Action Wednesday (PNWAW)
IMRS Call minutes for June 21 (attachment 4) and
July 19 (to be distributed by Constant Contact).

Ellen Briscoe, EA, ATA is our representative. The purpose of the Action Wednesday Call for Area 6 is for the practitioner community to bring issues related to IRS functions to the attention of the IRS. Specific taxpayer issues are not addressed. If you have a problem that may need to be corrected, please bring it to Ellen's attention at: ecbtaxpro@comcast.net Next meeting scheduled for August 16, 2023.

Stakeholder Liaison Area	Phone	Email
Area 2 (CT, DE, MA, MD, ME, NH, NJ, NY, PA, RI, VT)	412-404-9151	CL.SL.Area.2@irs.gov ☑
Area 3 (AL, DC, IA, IL, IN, KY, MI, NC, OH, TN, VA, WV)	405-982-6807	CL.SL.Area.3@irs.gov ☑
Area 4 (AR, FL, GA, LA, MS, PR, SC, TX, and U.S. VI)	216-415-3518	CL.SL.Area.4@irs.gov ☑
Area 5 (CA, HI, ID, MT, NV, WY)	203-492-8630	CL.SL.Area.5@irs.gov ☑
Area 6 (AK, AZ, CO, KS, MN, MO, ND, NE, NM, OK, OR, SD, UT, WA, WI)	206-946-3703	CL.SL.Area.6@irs.gov ☑

Educational Opportunities



NAEA Continuing Education Portal

<https://www.pathlms.com/naea#>

Other education opportunities:

Various certificate programs: Crypto, Investments, C-Corps, etc listed on the Continuing Education Portal webpage.

Educational Opportunities



Workshops Schedule

The New Mexico Taxation and Revenue Department suspended its in-person workshops in March 2020 in response to the public health emergency. The Department resumed tax workshops for New Businesses and now New Employers in a virtual format using the Zoom online meeting platform. Participants will be able to direct their questions via New.Businesses@state.nm.us which will be posted during the presentation.

New Business Workshop

The New Business Workshop presented by NM Taxation & Revenue is a comprehensive look at the Business Tax Identification Number (BTIN) nee CRS— Gross Receipts, Withholding and Compensating Tax programs. It covers such topics as Non-Taxable Transaction Certificates, Estimated income tax payments for business owners, deductions and exemptions from Gross Receipts, special tax programs and audits. We also present e-file training.

<https://www.tax.newmexico.gov/news-alerts/workshop-schedule/>



2023 NMSEA pins and mousepads. Members get one free and only \$5 each for extras or for non-members! Sandy Weidner will be distributing them as she sees members or they can contact her if they want to buy one at: sweidner45@comcast.net



No trees were harmed in the creation of this newsletter. However, a lot of electrons were terribly inconvenienced.

To receive this newsletter, please send your e-mail address to the newsletter editor, Richard Wright, at rwright77@comcast.net (editor since July 2009)

The *NMSEA Happenings* is published by the New Mexico Society of Enrolled Agents, Inc, PO Box 30974, Albuquerque, NM 87190-0974 for the benefit of NMSEA members and affiliates. This publication is designed to provide accurate and authoritative information in regard to the subject matter covered. It is distributed with the understanding that neither the publisher nor author is engaged in rendering specific legal, tax or accounting advice or other professional services. If specific advice or other expert assistance is required, the services of a competent professional person should be sought.



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pwanco1@gmail.com for approval of your ad.



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NEW MEXICO SOCIETY OF ENROLLED AGENTS
PO BOX 39074 ALBUQUERQUE, NM 87190-1974

IT'S A GREAT DAY TO BE AN EA

Minutes of the NMSEA Monthly Meeting, June 16, 2023 live and Zoom on-line.

MEMBERS PRESENT: Shelley Barker, Virginia Fell, Sue Pules, Monica Kay O'Connor, Monica Hardeman, Mary Lois Hulsman, Peter Wanco, Sandy Weidner, Richard Wright, Nancy Zmarzly, Diane Lynne Shupp, Laurence Bernhardt and Sandy Harstad. Virtual Attendees: John Niemi, Keri Cardona, Ben Montoya, Therese Francis, Kathy Ayre and Andrew Rogers. Visitors: Julie Ashner and Cheri Kimbrell.

Peter Wanco, President called meeting to order 12:10 am.

Secretary's Report: Sandy Weidner motioned to accept June's NMSEA Secretary's Report. Diane Lynne Shupp seconded.

Treasurer's Report: Diane Lynne Shupp motioned to accept the Treasurer's Report as presented. Virginia Fell seconded.

President's Report: NMTRD continues to delay addressing issues related to refunds requiring ID verification. Peter Wanco presented appreciation awards to several members for their services to NMSEA.

Team Reports:

Education: Diane Lynne Shupp informed members that all speakers and topics for NMSEA monthly meeting are scheduled. NMSEA October Conference date is changed to October 25th and 26th at the Courtyard by Marriot. The NMSEA January Conference on the 8th and 9th has confirmed AJ Reynolds to be the Speaker. There will be a virtual NM Taxation and Revenue presentation Friday, January 12th.

Membership: NAEA provided a current roster showing renewals. Sandy Weidner is still searching for items to Thank NMSEA members who renew. Incentives for members that actively participate for events is being considered.

Unfinished Business: There was and will be several more NAEA Town Hall Meetings to discuss the structure of National, Chapter and Affiliate Associations as well as Associate memberships. A suggestion was made to terminate the Associate membership and only accept registered EAs. This could have an impact NMSEA and Richard Wright directly. NMSEA is an Affiliate Association and would be affected being recognized as a Chapter. Please read your NAEA emails for dates and times to attend the upcoming Townhall Meetings.

New Business: NMSEA Election Ballots will be sent out June 21st to members by Richard Wright. Peter Wanco has ideas addressing updates and/or changes to some of NMSEA Bylaws and will present them at a future meeting. Shelley Barker has placed the annual initial order for Quickfinders.

Education Presentation: Shelley Barker and Sandy Weidner presented: A Strategic Plan for the IRS FY 2023 – 2031 What Does That Mean?

NMSEA's next monthly meeting is scheduled for July 21, 2023. Mary Lois Hulsman motions to adjourn meeting and Diane Lynne Shupp seconded. Motion passed. Peter Wanco adjourns meeting at 1:34 pm.

Respectfully Submitted,
Nancy Zmarzly,
Nancy Zmarzly, Secretary



You're invited to the
Pat Jenkins Memorial

Shred Fest 2023

- Hosted by New Mexico Society of Enrolled Agents
- This is your opportunity to have your confidential documents destroyed on site, while you watch, free of charge*.
- Bring up to 50 lbs of personal documents for shredding. Staples are OK, but please remove paper clips.
- **AA Mobile Shredders** will be on location to shred your documents.
***The first 50 lbs. will be shredded absolutely FREE!** If you have more than 50 pounds of shredding, please consider making a donation.

We are proud to offer this service to support our environment, protect your identity and save a tree – all in one day.

Saturday August 26, 2023
10:00AM - Noon

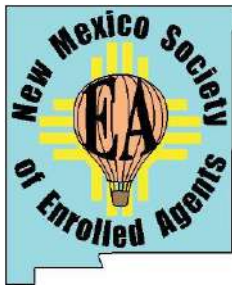
LOCATION: Faith Lutheran Church

10000 Spain Rd. NE
Albuquerque, NM

We will be accepting donations of money or school supplies to help APS students through the Title I program.

Questions? Please call NMSEA (505) 877-1598
Or email nmsea2020@gmail.com





Release dates for each book are noted in the descriptions. *HOWEVER, NMSEA HAS NO CONTROL OVER WHEN THE BOOKS ARE ACTUALLY PUBLISHED OR WHEN THE BOOKS WILL BE SHIPPED.* Books will be mailed out. See order form for payment options. **The order cutoff date is September 30, 2023. Orders received after that date will incur additional shipping and handling charges.**

NMSEA will not get any rebate credit if you mail in your order using the standard Thomson Reuters website order form.

1040 Quickfinder® Handbook [Q40P] covers all aspects of preparing a 1040 return including separate tabs on Sch A & B, Sch C & F, Sch D, Sch E, Sch SE, Form 2106, Form 4797 and Form 4562. Other tabs include: Autos and Listed Property, At Risk, Tax Credits, Children, Pensions, Social Security, Estate & Financial Planning, and Government & Economy. **Scheduled release date: December 2023. Price: \$74 [3-ring binder version \$77]**

Small Business Quickfinder® Handbook [QSBP] covers all aspects of preparing returns for Partnerships, C-Corporations, S-Corporations, Fiduciaries, Gift and Estates, Payroll, LLC's, LLP's, and Exempt Organizations. Other tabs include: Depreciation, Accounting Principles, Starting a New Business, Acquisitions and Dispositions, Tax Credits and Tax Planning. **Scheduled release date: December 2023. Price: \$74 [3-ring binder version \$77]**

Premium Quickfinder® Handbook [QPEP] The new Premium Quickfinder Handbook is a handy combination of the most important 1040 and Small Business topics that you need to complete tax returns for individuals and businesses. Has 27 chapters with 26 descriptive topical tabs of information on how to prepare individual and small business returns. This Handbook includes over 500 pages of individual and small business quick reference tax information provided in source. The Premium Quickfinder Handbook has the traditional laminated cover and tabs, colored pages, tax humor, tax tables, convenient pocket insert and much more. **Scheduled release date: Dec 2023. Price: \$101 [3-ring binder version \$105]**

All States Quickfinder® Handbook [QSTP] contains a complete, concise and consistent summary of every state's instructions for filling out state individual income tax returns. Provides nonresident & part-year resident filing instructions. Each state has its own tab. 500+ pages. **Schedule release date: December 2023. Price: \$112**

Individuals--Special Tax Situations Quickfinder® Handbook [QSSP] This handbook helps preparers through the maze of unique tax rules that apply to individuals due to their occupations, their investments, or because they are going through certain life events. **Scheduled Release date: December 2023. Price: \$74**

Depreciation Quickfinder® Handbook [QDEP] The only handbook you need to deal with tax depreciation and business property issues – determining recovery periods, computing depreciation, capitalizing expenses and much more. **Scheduled release date: December 2023. Price: \$74**

Tax Planning for Individuals Quickfinder® Handbook [QIPP] Expand your practice to include income, estate and gift tax planning services to individual clients. Covers many topics including residences & vacation homes; stock, bonds & mutual funds; real estate; children & education; divorce; retirement plans; and AMT. **Scheduled release date: May 2023. Price: \$74**

Social Security and Medicare Quickfinder® Handbook [QSMP] Traditional Quickfinder *Handbook* with 18 well-labeled and easy-to-use laminated tabs with reliable and concise quick reference information on topics that range from becoming eligible for and receiving Social Security, Medicare, and Medicaid to how to receive benefits! Also includes information on insurance relevant to an aging population, including long-term care and medigap insurance. **Scheduled release date: December 2023. Price: \$74**

IRA and Retirement Plan Quickfinder® Handbook [QIRP] covers the rules for IRAs and retirement plans - eligibility, making contributions, limits on contributions and elective deferrals, covering employees, how distributions are taxed and when they are required, penalties, and selecting beneficiaries. **Scheduled release date: June 2023. Price: \$74**

Quickfinder® Annual Tax Update Handbook [Q23TP] discusses relevant new 2023 tax legislation, court cases, tax regulations and IRS pronouncements affecting individuals and small businesses. **Scheduled release date: December 2023. Price: \$74.**



QUICKFINDER ORDER FORM

Section 1 Title (Bound Version)

Total

# _____	1040 Handbook	@\$74=	\$ _____
# _____	Small Business Handbook	@\$74=	\$ _____
# _____	Premium Handbook	@\$101=	\$ _____
# _____	All States Handbook	@\$112=	\$ _____
# _____	Individuals--Special Tax Situations Handbook	@\$74=	\$ _____
# _____	Depreciation Handbook	@\$74=	\$ _____
# _____	Tax Planning for Individuals Handbook	@\$74=	\$ _____
# _____	Social Security & Medicare Handbook	@\$74=	\$ _____
# _____	IRA & Retirement Plan Handbook	@\$74=	\$ _____
# _____	Annual Tax Update Handbook	@\$74=	\$ _____

Section 2 Title (3-Ring Binder Version)

# _____	1040 Handbook	@\$77=	\$ _____
# _____	Small Business Handbook	@\$77=	\$ _____
# _____	Premium Handbook	@\$105=	\$ _____

Subtotal \$ _____

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Mail book(s) to me.....(Subtotal of books ordered): _____ @ \$5 each \$ _____

Grand Total \$ _____

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PHONE _____ EMAIL _____

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CARD No _____ Exp Date _____/_____/_____

SIGNATURE _____ Security Code (CVV): _____

June 21, 2023

Pacific Northwest Action Wednesday IMRS Call

Virtual Meeting via MS Teams

Time: 10:00 am –11:00 am (PDT)

Attendees:

Internal Revenue Service

- Cathye Mason, Stakeholder Liaison
- John Blakeman, Stakeholder Liaison
- Mercean Lam, Stakeholder Liaison
- Kristen Hoiby, Stakeholder Liaison
- David Higgins, Collection [on Detail to Stakeholder Liaison]
- Lelah Martinez, Stakeholder Liaison
- Melissa Chapman, TAS Arizona
- Jacqueline Schmitt, TAS New Mexico

Practitioner Representatives

- Lisa Rogers, AKSCPA
- Doug Henne, OSCPA
- Elliott Gidan, CO
- Ellen Briscoe, NMSEA, NATP
- Jaye Tritz, AZ NATP
- Therese Sharp, AKSCPA
- Larry Hess, NM
- Cynthia Polley, WA
- Edwin del Carpio, WA
- Teresa Moore, WY APA
- Judy Hanson, WSTC President
- Barbara Culver, WSSEA
- Benita Mairs, WAATP, WSTC
- Vera Likhonin, WA
- Amy Wolf, OAIA
- Colleen Barbee, OSTC
- Gail Baudendistel, WA
- Sara Northcutt, OSCPA
- Harriet Strothers, OSCPA
- Ann Rothrock, NMLA – LITC
- James Adelman, NAEA, OSEA
- Robin Smith, WSTC
- Joshua Simpson, WA
- John Hawkins, OSCPA
- Jim McClafin, WSSEA
- Kate Grubb, WSSEA
- Shequeilla Birdsong, WA WHD

Meeting Summary

The annual list of automatic changes of accounting methods has been issued. It weighs in at over 200 pages, but still. It can come in handy, especially since it lists each author with a contact phone number. You can't beat that!

Grab your personal copy here: <https://www.irs.gov/pub/irs-drop/rp-23-24.pdf>

When IRA came out it was [and still is] huge...Last week we started putting out more guidance on the larger type of credits, mostly centering around the ones where the credits could be taken as direct payments or even sold. We did find some flyers which appear to be good "in a nutshell" offerings. Check them out at the recent forms and publications page here:

https://www.irs.gov/forms-instructions-and-publications?items_per_page=25&find=&order=posted_date&sort=desc

The ones you want are Pub 5817 and the related A-G family, all posted on June 14.

Pub 5817 is an overview which describes elective payment and how to pre-register. Take a look at that in conjunction with Pub 5817-G (the last one, so to speak) which is a good summary of the "large" credits which are eligible for elective pay, also sometimes referred to as direct pay. It is organized by type, and each has a brief description, including the code section, credit percentage, and whether the credit can be enhanced, as with the prevailing wage provision for example. PLEASE REMEMBER that the guidance available is *tentative or proposed* so these pubs may have a short shelf life or may be revised as time goes by. For now, though, they seem to be pretty good.

The remainder of the 5817 "family" consists of 6 flyers which are pointed to the entity types eligible to do the elections: rural electric co-ops, US territorial govts, AK native corps, Tax exempt orgs, State and local govts and Indian tribal govts. These one pagers contain definitions and how the entity type can make an election- basically either sell the credit or get it in cash for non-taxable entities. If you work with these types of developers of green energy projects, or know someone who does, these could be good to share!

Overview of working with Collection [David Higgins]:

Why oh why does the IRS send collection notices to taxpayers? Well, primarily to inform the taxpayer of Collection actions, and it should be noted that some notices are required by statute to be sent. If a client comes to you with a notice, what should you do?

Most notices require a response, and research is a good way to start. You might even find that a discussion with the client can be your best research tool. When discussing an issue make sure you understand your client's intent and position. You may want to paraphrase and probe.

Secure related documents (get copies of notices, letters, correspondence,) to determine the extent of the situation, and cause and cure of the balance due. The

notices have a great deal of information that can help by isolating the problem to a specific campus, cycle, and type of notice etc.

Please be aware that the IRS is *required* to warn taxpayers of the 'worst-case-scenario' no matter the amount owed. Some worst-case scenarios include: levy, lien, seizure. However, we know that the IRS offers many options before it comes to that.

April 15 is the filing deadline for most individual taxpayers. If there is an unpaid balance due the first notice will come out about 5 weeks after filing. Usually, IRS gives 30 days to respond to a notice, so there is time to get documents together, make phone calls, and write letters if corrections are needed.

Please Note: The IRS suspended notices for most taxpayers, but now has resumed. Be ready for an uptick of notices to taxpayers.

Please understand that notices are *required by statute* for all balances due. Although there may be disaster relief etc. that adjust deadlines, the notice will still go out. Most of the notice language is standard...so it comes across as a one size fits all type of thing, which may be uncomfortable for some clients [especially when remembering that we are also required to give the worst-case-scenario]. Practitioners can go a long way to alleviating fears by explaining a bit of this, and that it's really not all that harsh.

If the balance due is correct, encourage immediate payment, if possible. There are many ways to pay ones tax obligations and you can learn more here: [Payments | Internal Revenue Service \(irs.gov\)](https://www.irs.gov/payments). Maybe even remind clients that the interest/penalties can really add up fast.

If the balance is incorrect, inform the IRS that you intend to correct. Respond to any notices like math error, processing error, etc. as soon as possible.

If your clients are unable to pay immediately, request one of the collection alternatives, IA, OIC, etc.

For those individuals under \$50K online is the easiest way to get an IA. Individuals over \$50K and Businesses over \$25K will need forms 433A, or 433B

Some levies can begin after notice CP504: AK permanent fund, state or federal tax refunds, federal contracts, etc.

Another thing to remember is that notices are sent to the taxpayers' last known address or what we call the address of record. If these are not updated, the USPS will not forward. Updating ones address with the IRS is considered to be the taxpayers' responsibility.

And here is something else to be aware of...many practitioners are not aware that the IRS will update the mailing address based on new correspondence. David remarked that he has seen many tax prep software users that have a different address for form 941 than the 1120S [the income tax side], etc. This can lead to poor communication or missing a notice altogether.

Ultimately, the solutions remain the same; pay now, pay later, correct the assessment, or appeal. Even the so-called 'Final Notice' isn't necessarily the final letter.

Collection due process letters set a 30-day deadline before levy. This in practice is actually 45 days to allow for mail responses. All CDP notices should include publications 1, 594, 1660 and form 12153.

Finally, the following links will take you to more information on how to resolve a notice and get your client back on track with taxes:

[Online Payment Agreement Application | Internal Revenue Service \(irs.gov\)](#)

[Paying Taxes - Taxpayer Advocate Service \(irs.gov\)](#)

[Filing Past Due Tax Returns | Internal Revenue Service \(irs.gov\)](#)

[IRS payment plan options – Fast, easy and secure | Internal Revenue Service](#)

[Collection Due Process \(CDP\) FAQs | Internal Revenue Service \(irs.gov\)](#)

Questions and Answers and Issues and Feedback:

Q: In looking at the slide with the timelines for the notice stream, does this timeline apply to payroll too?

A: Yes it does, up to the Notice 504...then they need to make some different decisions on things like the Trust Fund, etc.

Q: Regarding the exempt organization database...we've had two exempt organization clients that we've filed final returns for...we checked the box for 'final return' on the 990N, one a couple of years ago, and they still showing up as 'active' on that database.

A: We are not sure why that is, but it sounds like there may be two different data streams there that are not linked. It sounds like it takes some manual effort to get the list updated, and it may be that they are short staffed.

Q: We were sending a parcel to Ogden the other day, and the postal clerk looked at the zip code for the address there on Rulon White Blvd, and he said the zip code was incorrect. Is this possible, and is this perhaps why correspondence is lost? Because that would be just nuts.

A: We do get this question from time to time, and on the surface, it seems like the zip code is not correct. We will elevate this as feedback and hopefully the zip code will be correct on future notices. Thanks for bringing this to our attention!

Q: What if the RO or the RA will not give their manager contact information?

A: Send an email to your SL, and we will put you in contact with each other. When you speak with the telephone assistants, be sure to write down the time and their EE#. Just in case.

COMMENT: Taxpayer Advocate Service has a publication called the Taxpayer Roadmap and you can find it here: [Taxpayer Roadmap Tool - Taxpayer Advocate Service \(irs.gov\)](#) . The Roadmap is a great visual aid for the path things take in Exam and Collection. Really, it's quite masterfully done.

Next Scheduled Meeting, Wednesday July 19, 2023