

Area 6 – First Thursday Notes

January 4, 2024

Internal Revenue Service – First Thursday Area 6 Stakeholder Liaison Team

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Got (unclear) IRS letters and/or notices?

Have you received an unclear notice from the IRS lately? You're in luck because IRS has an e-mail address for you or anybody to provide feedback to help improve notices and letters: wi.otc.cam@irs.gov.

Since the IRS Strategic Operating Plan includes updating IRS notices and letters to make it easier for taxpayers to read, understand and respond to them, the IRS wants to hear from you on how best to do so. Feel free to use and share this e-mail address!

Resumption of Collection Notices

- **Read:** [IR 2023-244 - IRS helps taxpayers by providing penalty relief on nearly 5 million 2020 and 2021 tax returns; restart of collection notices in 2024 marks end of pandemic-related pause | Internal Revenue Service](#)
- **Details:** See [Notice 2024-7PDF](#)

In January 2024, the IRS will begin sending automated collection notices and letters to individuals with tax debts prior to tax year 2022, and businesses, tax exempt organizations, trusts and estates with tax debts prior to 2023, with exceptions for those with existing debt in multiple years.

Failure-to-pay penalty relief will be granted for approximately 4.7 million individuals, businesses and tax-exempt organizations that were not sent automated collection reminder notices during the pandemic. The IRS has adjusted eligible individual accounts and will follow with adjustments to business accounts in late December to early January, and then trusts, estates and tax-exempt organizations in late February to early March 2024.

This penalty relief is automatic. Eligible taxpayers don't need to take any action to get it. If a taxpayer already paid failure-to-pay penalties related to their 2020 and 2021 tax years, the IRS will issue a refund or credit the payment toward another outstanding tax

Employee Retention Credit – Voluntary Disclosure Program

Repayment of 80% of ERC received will be accepted by full pay or approved installment agreement. No amended returns to correct ERC or corresponding income tax return are required.

- **Read:** [IR 2023-247 - IRS: New Voluntary Disclosure Program lets employers who received questionable Employee Retention Credits pay them back at discounted rate; interested taxpayers must apply by March 22](#)
- **Review:** Announcement 2024-3 and [Frequently asked questions about the ERC Voluntary Disclosure Program](#)
- **To Apply:** Submit [Form 15434, Application for Employee Retention Credit Voluntary Disclosure Program](#) (plus ERC-VDP Form SS-10 if includes 2020 tax periods) via IRS [Document Upload Tool](#) no later than 11:59 p.m. local time on March 22, 2024.

State Revenue Updates

Colorado Department of Revenue (unable to attend but provided following notes):

- The Department published a revised version of the [Corporate Income Tax Guide](#) with new guidance regarding net operating losses and the foreign source income exclusion.
- The Department [recently adopted](#) several income tax rules regarding the credit for taxes paid to other states, the qualified business income deduction addback, and contributions to 529 and ABLE savings accounts.
- Retailers interested in offering discounts on electric lawn equipment (starting in January) or electric bicycles (starting in April) and earning related income tax credits are reminded that they must register with the Department in advance of earning the credits. Information on these credits, including how to register as a qualified retailer, is available on our website (<https://tax.colorado.gov/climate-friendly-tax-incentives>).
- For employers: The Department revised forms [DR 1098](#) (Colorado Withholding Worksheet for Employers) and [DR 0004](#) (Colorado Employee Withholding Certificate) for 2023 to reflect changes in credit amounts and standard deductions. Employers are also reminded that they must provide notice [DR 0995](#), or a similar notice that uses all of the language from notice DR 0995, with the W-2s issued to employees for 2023.
- Education & Training monthly Sales Tax Webinar: Jan 16th 9am.
Registration: <https://tax.colorado.gov/tax-education-webinars>

Kansas Department of Revenue

No Updates

Minnesota Department of Revenue

- The tax rebate based on the 2021 tax year is federally taxable for 2023. 1099-MISC forms have been going out since December. This information CANNOT be looked up on our website as it's not a 1099-G.
- The recording and handouts for the Annual Tax Pro webinar have been posted to our website under Conference Calls and Webinars. [Conference Calls and Webinars | Minnesota Department of Revenue \(state.mn.us\)](#)
- Reminder: It's optional for 2023 CRPs to be filed electronically by landlords and property managers. Stay tuned for more information during the webinar on January 10th and the GovDelivery message to be sent out on January 11. Third party access will not work for tax pros wanting access to their individual client's e-Services account. Check out our resources for more information. [e-Services Account Types for CRPs | Minnesota Department of Revenue \(state.mn.us\)](#)

- There are still open seats in some of our Pass-Through Entity Tax webinars. Visit our website for available dates. [Business Income Tax Webinars | Minnesota Department of Revenue \(state.mn.us\)](https://www.revenue.mn.us/business-income-tax-webinars))

Missouri Department of Revenue

No Updates

Nebraska Department of Revenue

<https://revenue.nebraska.gov/tax-professionals/2023-final-income-tax-forms>

North Dakota Department of Revenue

No Updates

Wisconsin Department of Revenue

Check out these helpful sites and tools to prepare for tax season:

- Make a payment: <https://www.revenue.wi.gov/Pages/OnlineServices/Pay.aspx>
- Individual Income Tax estimated payment lookup: <https://www.revenue.wi.gov/Pages/Apps/TaxPaymentInquiry.aspx>
- Training page: <https://www.revenue.wi.gov/Pages/Training/Home.aspx>
- Guide to WI Wage Statements and Information Returns: <https://www.revenue.wi.gov/DOR%20Publications/pb117.pdf>
- Tax update webinar handout and recording: <https://www.revenue.wi.gov/Pages/Training/FallTaxUpdates.aspx>

Questions and Answers:

Q: We have received a few odd notices from the IRS. Is there any link that we can use to determine if the address to respond to is an actual IRS address?

A: There is no official way to verify the address. If you have a question on an address and have exhausted all normal address search methods, you can contact your Stakeholder Liaison for assistance to determine if both the notice and the address are valid.

Q: What is the email address for notice errors?

A: wi.otc.cam@irs.gov

Q: Any idea of e-file open date for both businesses and individuals?

A: It is expected that the IRS will *start* accepting and processing tax returns for the 2023-2024 tax season from the week of January 22nd, 2024, but I just saw the official date for individual returns. IRS will begin accepting tax returns on Jan. 29, 2024. You can use this website to check the status on business returns at your convenience. [Modernized e-File \(MeF\) status | Internal Revenue Service](#)

Q: I have a client that has not received his passports docs from his W-7 ITIN application. Any updates on timeline to process?

A: If your original documents aren't returned after the timeframe noted, you can call the IRS at 800-908-9982 (U.S. only) or for international, call 267-941-1000 (this is not a toll-free number). You can also check on processing times for specific forms at the following website: [IRS operations: Status of mission-critical functions | Internal Revenue Service](#)

You can also check on this status page. [Processing Status for Tax Forms](#)

Q: Who do you recommend contacting for the quickest response to unanswered Form 2553 submissions?

A: For Form 2553's if over 2 months, call 800-829-4933

Next Meeting

Thursday February 1, 2024

Microsoft Teams meeting

Join on your computer, mobile app or room device

[Click here to join the meeting](#)

Meeting ID: 241 938 273 298

Passcode: VdxVtm

[Download Teams](#) | [Join on the web](#)

Or call in (audio only)

[+1 737-253-8186,,838814991#](#) United States, Austin

Phone Conference ID: 838 814 991#

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