

Area 6 – First Thursday Notes

November 7, 2024

Internal Revenue Service – First Thursday Area 6 Stakeholder Liaison Team

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Disaster Assistance

[Disaster Assistance and Emergency Relief for Individuals and Businesses on IRS.gov](#)

Resources to help taxpayers and businesses recover from the impact of a disaster.

[Tax Relief in Disaster Situations](#)

Find information on the most recent tax relief provisions for taxpayers affected by disaster situations.

[Preparing for a Disaster \(Taxpayers and Businesses\)](#)

Find tips for individuals and businesses on preparing for a disaster.

[Publication 584, Casualty, Disaster, and Theft Loss Workbook](#)

Disaster loss workbook for individuals

[Publication 584-B, Business Casualty, Disaster, and Theft Loss Workbook](#)

Disaster loss workbook for businesses.

[Tax Resources for Disaster Victims](#)

General Tax Information for Disaster Victims

[FAQs for Disaster Victims](#)

Guidance for Those Affected by Disasters

[Disaster Relief Resource Center for Tax Professionals](#)

Disasters can mean that many payroll and practitioner businesses and their clients suffer significant losses. Our goal is to provide resources and help to the affected payroll and practitioner community.

Nationwide Tax Forum Online Courses

<https://irstaxforumonline.com>

The 2024 IRS Tax Forum Courses are now online and available to purchase (\$29 each).

18 online courses are available and include a 50-minute interactive video of the seminar, synchronized with a PowerPoint presentation. The PowerPoint presentations are available for download along with a complete transcript.

State Revenue Updates

Colorado Department of Revenue

Kansas Department of Revenue

No Updates

Minnesota Department of Revenue

- We will be opening registration tomorrow for our annual tax pro webinar for the 2025 filing season. Major topics of discussion include renters moving from the M1PR to the M1, advanced child tax credit, amended returns and e-services. Please watch for an email by the end of this week with registration information.
- Our new e-services pilot is beginning November 14. We will invite certain individual taxpayers in the first round by letter to participate. We will be sending out an email soon that provides you with all the information you need to know in case your clients call you with questions.
- There will be Business Income Tax classes coming soon and we will announce them by email shortly.
- For all three of these announcements, please make sure you are signed up for our Updates for Tax Professionals email list.

Missouri Department of Revenue

No Updates

Nebraska Department of Revenue

No Updates

New Mexico Taxation & Revenue Department

No Updates

North Dakota Office of State Tax Commissioner

No Updates

Oklahoma Tax Commission

No Updates

South Dakota Department of Revenue

No Updates

Utah State Tax Commission

No Updates

Wisconsin Department of Revenue

Read or bookmark these Wisconsin resources:

- Wisconsin Tax Bulletin: <https://www.revenue.wi.gov/WisconsinTaxBulletin/227-10-24-WTB.pdf>
- Wisconsin Forms page: <https://www.revenue.wi.gov/Pages/HTML/formpub.aspx>
- Wisconsin Annual Practitioner Webinars: <https://www.revenue.wi.gov/Pages/Training/FallTaxUpdates.aspx>

Questions and Answers:

Q: Will there be a discussion from FINCEN about the Beneficial Ownership Information?

A: Stakeholder Liaisons have received feedback from practitioners and businesses that even though the report is not filed with the IRS, there are questions on if practitioners can file this report on behalf of their clients. IRS.gov has a [Beneficial owners and documentation](#) page which covers the requirements and defers to [FinCEN](#). However, IRS will be hosting a free national webinar on November 19, 2024, with speakers from FinCEN to talk about BOI. Stay tuned to register on [Webinars for Tax Practitioners](#) for this webinar soon.

Q: How will the Government Efficiency Office affect the IRS?

A: This is something new and at this point we have no information on the affects this will have on IRS. Efficiency improvements are important, and we hope this new initiative will have some positive effects on the IRS.

Q: Why is the “call back” option not offered every time when calling the IRS? Sometimes it is offered and other times it is not.

A: Not all departments have the availability of “call backs” at this time. It may depend on which area of the Service you have reached on the phone. We will check into this and see if we can get a listing of which areas have the “call back” capability.

Q: Why doesn't the direct pay system allow taxpayers to input an Estimated Tax Payment after the deadline of January 15 for the prior year? It will allow a current year payment, but not the prior year where the January 15 payment should be applied.

A: This is probably something tied to the law surrounding timely filed Estimated Tax Payments. The system does not recognize the late payment as being a payment for the prior year. We do think that we could possibly submit this issue to IMRS to get an answer as to why the system is set up in this manner. SL will follow up with practitioner.

Q: Why does the application program for obtaining a TCC require a second person be listed? This creates a hardship for the single member LLC and the single owner S-Corp.

A: We do not have an exact answer for that but there is a work around by adding a friend or spouse as the second person. This is not ideal as it opens many questions about liability and other issues. We feel that this is a good issue to forward to the IMRS system and the SL for the practitioner who raised the question will contact the preparer. There is a phone number that you could call to see if they have any other information on this issue. Contact the help desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET with questions regarding the Application for TCC. Listen to all options before you make a selection. The number is 866-937-4130.

Q: How does a practitioner sign up for quick alerts?

A: Here is the link. [Subscribe to QuickAlerts | Internal Revenue Service](#)

Q: Why does a taxpayer have to use their Online Account to order transcripts online? They used to be able to do that without an account.

A: That service was eliminated due to privacy and security concerns. They can still order online and have them mailed to them and can call and have them mailed to them with proper identification verification.

Q: What is the date for the start of the 2025 filing season?

A: We do not have a date for that as yet. We will notify our stakeholders as soon as that information becomes available. You can also monitor this website: [Modernized e-File \(MeF\) status | Internal Revenue Service](#)

Q: How far behind is the IRS in updating SSA? I had a fraud case that resulted in SSA benefits being withheld for almost a year.

A: SSA normally shares information with us and we share in return, but if we receive fraudulent information from them, we will think that information is good until we discover that it is not. We then work to correct the new information. This can be a lengthy process. Taxpayer Advocate would be a good resource in this type of situation. Remember, TAS can help in certain situations. Visit [Taxpayer Advocate Service](#) for more information on how they can assist. Another note is to consider having clients apply for IP PINs prior to experiencing any issues with Taxpayer Identity Theft or fraud. More information can be found at [Get an IP PIN.](#)

Next Meeting

Thursday December 5, 2024
9:00 a.m. – 10:00 a.m. CT

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#

[Find a local number](#) | [Reset PIN](#)