

# First Friday Hot Issues Summary – October 6, 2023

## **What We Want You to Know**

### **Disaster**

Special tax law provisions may help taxpayers and businesses recover financially from the impact of a disaster, especially when the federal government declares their location to be a major disaster area. Depending on the circumstances, the IRS may grant additional time to file returns and pay taxes. Visit the IRS disaster page for any recent tax law provisions. [Tax relief in disaster situations | Internal Revenue Service \(irs.gov\)](#)

### **Inflation reduction energy credits!**

Eligible contractors who construct or substantially reconstruct and rehabilitate qualified new energy efficient homes may be allowed a tax credit of up to \$5,000 per home. The amount of the credit depends on eligibility requirements such as the type of home, the home's energy efficiency, and with respect to multifamily dwelling units, whether prevailing wage requirements are met.

[IRS: Builders of qualified new energy efficient homes may qualify for an expanded tax credit under Section 45L | Internal Revenue Service](#)

### **Tax Pro Account Improvements:**

The IRS continues to expand the [Tax Pro Account](#) capabilities that allows tax professionals access to new services to help their clients. The newest additions will allow tax professionals to view their client's tax information, including balance due amounts. Tax Pro Account users can now also withdraw from their active authorizations online in real time. [IRS delivers new capabilities to Tax Pro Account; latest expansion part of effort to improve technology, tools to help tax professionals serve clients | Internal Revenue Service](#)

### **Hiring Update:**

IRS is hiring accountants at all levels to be Revenue Agents. Please visit [IRS Events | IRS Careers](#) page for the dates of all the In-person Hiring events and information sessions. [jobs.irs.gov/careers](https://jobs.irs.gov/careers)  
[USAJOBS - The Federal Government's official employment site](#)

### **Taxpayer Advocate**

[Get help - Taxpayer Advocate Service \(irs.gov\)](#)

### **Tax Withholding Estimator (TWE)**

For help with your withholding, the IRS Tax Withholding Estimator is very useful.

#### **Enhancements/Features**

- Updated Adjustments calculator for pre-filled W-4.
- Redesigned the results page.
- Added age input to Earned Income Tax Credit.
- Requesting the most recent pay date instead of end of pay period on the income and withholding page.

[Tax Withholding Estimator FAQs | Internal Revenue Service \(irs.gov\)](#)

[Tax Withholding Estimator | Internal Revenue Service \(irs.gov\)](#)

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### Employee Retention Credit

[To protect taxpayers from scams, IRS orders immediate stop to new Employee Retention Credit processing amid surge of questionable claims; concerns from tax pros | Internal Revenue Service](#)

### Scam Alert

October is Cybersecurity month. Please visit these sites to see the many ways you can protect yourself from online scammers.

[Secure Our World | CISA](#)

[Scams | Consumer Advice \(ftc.gov\)](#)

[Tax scams/Consumer alerts | Internal Revenue Service \(irs.gov\)](#)

### EFTPS requires ID.me.

Secure sign-in via Login.gov or ID.me will be required on October 19, 2023. The new authentication process supports Executive Order 14028, requiring all federal agency applications to implement Multifactor Authorization (MFA). This will provide an additional layer of security, protecting against unauthorized access threats. EFTPS is partnering with third-party credential service providers Login.gov and ID.me for MFA services.

For assistance with ID.me visit [help.ID.me](#).

[Welcome to EFTPS online](#)

### PTIN fee reduced

All PTINs expire on December 31 of each year and are required to be renewed to be current and active. PTIN renewal open season begins mid-October each year for the following year. Renew online by logging into your PTIN account or by submitting a paper Form W-12 with the "Renewal" box checked. Online renewal takes about 15 minutes. Paper renewals take 4-6 weeks to process.

Note: The IRS has reduced the PTIN renewal fee to \$19.75.

[PTIN Requirements for Tax Return Preparers | Internal Revenue Service \(irs.gov\)](#)

[Federal Register: Preparer Tax Identification Number \(PTIN\) User Fee Update](#)

### Prior Issue:

**Issue:** Tax practitioners expressed concern over the issue of IRS phone assistants providing their employee badge numbers so quickly that tax practitioners and taxpayers calling in are unable to record the employee's number. They also stated that many times when the assistant is asked to repeat the employee number, the call gets disconnected.

### Response:

W&I Accounts Management is reinforcing the guidance in [IRM 21.1.1.4\(3\)\(b\)](#) and suggested it to be a mandatory topic at all CSR team meetings. In addition, an internal alert was issued addressing the concerns that have been expressed regarding phone assistants providing their employee names and badge numbers during the process of greeting the taxpayer and when asked to repeat the information.

**Status:** Closed

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### New Issues:

#### EFTPS requires ID.me.

##### **Issue:**

Per TaxPro's-

- This creates a problem since tax professionals make payments for our elderly clients through EFTPS. How exactly will this work as when I use id.me it associates with my specific account?"
- They need the capability to set up, monitor, and manage payments via EFTPS for our clients. It's important to elevate the practitioners' ability to authenticate themselves to access client information.
- There are a lot of bookkeepers that login to EFTPS to make tax payments that are going to have challenges with this new way of signing in.

**Response:** [Welcome to EFTPS online](#)

**Status:** Open

#### CP12 – No fax number

**Issue:** TaxPro states no fax number is listed on the letter CP12 sent to client.

**Response:** [Understanding Your Letter 12C](#) instructions state to fax your information to the fax number in the letter. This issue was resolved by the taxpayer going into an IRS office to resolve the matter. If anyone receives a letter 12C that does not have a fax number, please remove the PII and fax to your local SL.

**Status:** Closed

#### No music while on hold

**Issue:** Tax Pro's state there is no music playing while on hold. Tax Pro's state the music lets them know they are still connected to the IRS. [3.42.7 EPSS Help Desk Support | irs.gov](#)

**Response:** Will elevate

**Status:** Open