**We Want You to Know**

Please visit [IRS Operations During COVID-19: Mission-critical functions continue](https://www.irs.gov/newsroom/irs-operations-during-covid-19-mission-critical-functions-continue) for the latest Coronavirus updates. This page is updated regularly with the latest news on IRS actions. As of August 20, 2021, we had 10.1 million unprocessed individual returns.

**Advance Child Tax Credit (Adv CTC):**

To help people understand and receive this benefit, the IRS has created a special [Advance Child Tax Credit 2021 webpage](https://www.irs.gov/credits-deductions/advance-child-tax-credit-payments-in-2021).

**Unenroll from Adv CTC using the Update Portal:**

\*Joint spouses must “each” unenroll from the Update Portal

**Spread the Word about Adv CTC:**

Roughly 4 million or more children in low-income families risk missing out on monthly Child Tax Credit payments this year if eligible taxpayers aren’t required to file a tax return and have not given us their information. We have the [Non-Filer: Submit Your Information](https://www.freefilefillableforms.com/#/fd/childtaxcredit) tool available for families that fall into this category. Please note, the tool is available until October 15, 2021.

**New Adv CTC FAQs:**

[2021 Child Tax Credit and Advance Child Tax Credit Payments — Topic L: Assisting Individuals to Enroll for Advance Child Tax Credit Payments | Internal Revenue Service (irs.gov)](https://www.irs.gov/credits-deductions/2021-child-tax-credit-and-advance-child-tax-credit-payments-topic-l-assisting-individuals-to-enroll-for-advance-child-tax-credit-payments)

**Q L1**. Individuals who are not required to file a tax return asked me to assist them as they input their information into the Child Tax Credit Non-filer Sign-up Tool. May I provide this assistance? (added August 3, 2021)

**A1**. Yes. You may assist another person, such as a friend or family member or through a volunteer tax return preparation service like VITA or TCE, as long as you have that individual’s permission. You may provide them assistance by helping them understand how to use the Child Tax Credit Non-filer Sign-up Tool or inputting their information into the tool for them. Do not complete the Child Tax Credit Non-filer Sign-up Tool without an individual’s direct participation because the tool requires the individual to declare that the information entered is true, correct, and complete and enter his or her own signature.

If you are in the business of preparing tax returns for other people, you must follow the rules governing the disclosure or use of tax return information provided in sections 6713 and 7216 of the Code. Visit Section 7216 Information Center for more information.

**Q L2.** I have a preparer tax identification number (PTIN). If I assist someone with inputting that person’s information into the Child Tax Credit Non-filer Sign-up Tool, how do I provide the PTIN to the IRS? (added August 3, 2021)

**A2**. You do not need to provide a PTIN to the IRS. The Child Tax Credit Non-filer Sign-up Tool does not have a field to enter a PTIN.

**Transcript Delivery Service (TDS):**

As of July 11, 2021, change allows an increase in the number of wage and income documents the Transcript Delivery System (TDS) can retrieve in a single transcript request.

Formerly, up to 198 wage and income documents were retrieved when requesting a wage and income transcript, but now up to 999 documents are retrieved.

IRM 21.2.3.3.1, Assistor Provided through the Transcript Delivery System, was updated with this quantity increase.

**Mask Up:**

All Taxpayer Assistance Center (TAC) services require an appointment.

**All IRS employees and visitors must wear a mask** when in IRS facilities and buildings, regardless of vaccination status

**Taxpayer Advocate Update:**

TAS will generally not accept stand-alone Advance Child Tax Credit (CTC) cases. TAS cannot expedite resolution or improve assistance to taxpayers in these situations. However, TAS will accept Advance CTC cases that also involve other issues meeting normal TAS criteria for which TAS may advocate.

**Previous Issues:**

**10 transcripts minimum**

**Issue:** Practitioners are asking that the 10-transcript request limit per PPS be removed. They think since the transcripts are delivered to the Secure Object Repository (SOR) mailbox, this rule is outdated. The request is to have Practitioner Priority Service (PPS) increase their transcript limit from 10 to 25 or 30 for transcripts going to e-services SOR mailbox.

**Response:**

Approved Response: Thank you for bringing this concern regarding the transcript limits to our attention. We are in the process of collecting and analyzing data to determine the need to change the current threshold and identify the best recommendation for all customers including if different limits should apply for Individual versus Business Customers. There is a balance we must strike. Obviously, an increase in the transcript limitations means an assistor will spend more time working with one tax professional. This could mean higher costs and lower level of service on the PPS line, an increase in disconnects and longer wait times for tax professionals.

**How to get Form 706 Transcript**

**Issue:** Practitioners have reported difficulty in getting transcripts for Estate returns. IRS.gov states: In lieu of an estate tax closing letter, account transcripts are available online to authorized tax professionals authenticated through Secure Access AND registered with e-Services Transcript Delivery Service. Practitioner has been receiving conflicting or no information from e-help desk or PPS. [Transcripts in Lieu of Estate Tax Closing Letters | Internal Revenue Service (irs.gov)](https://www.irs.gov/businesses/small-businesses-self-employed/transcripts-in-lieu-of-estate-tax-closing-letters)

**Response:** The information on IRS.gov about Form 706 transcripts is correct. Tax professionals need to follow the instructions to secure an Estate Tax Transcript Using TDS on IRS.gov at <https://www.irs.gov/businesses/small-businesses-self-employed/transcripts-in-lieu-of-estate-tax-closing-letters>

**Status:** Closed

**NTF IRS.gov incorrect information**

**Issue:** IRS.gov incorrectly showed that attendees can earn up to 18 credits awarded for attendance at the National Tax Forum.

**Response:** The correction has been made to reflect 28 credits. Thank you for bringing this to our attention

**Status:** Closed

**New Issues:**

**Late filed notices**

**Issue:**  Practitioners report issues with timely mailed form 7004 business extensions and 4868 individual extensions. Clients are receiving penalty notices. One practitioner timely mailed over 300 form 7004 extensions and his clients are receiving late filed penalty and levy notices. Tax professionals are requesting a solution to resolve this issue with paper filed extensions.

**Response:**

The pandemic created an unavoidable interruption to our processing during the 2020 filing season. This created an unprecedented backlog of 2020 returns and social distancing guidelines prevented a recall of employees to full staffing levels. In adherence to our underlying ethic of serving taxpayers in the same order in which their returns were received, we set about processing this backlog and are making strides towards becoming current with our 2021 receipts. Currently, we are focusing resources on processing the extensions and controlling our inventories to prevent late filing penalties. Any previously assessed late filing penalty will be systemically abated once the timely-filed extensions are processed. It is our goal to process any extension before the corresponding return, but this is complicated whenever a paper extension is filed, and the corresponding return is filed electronically. Due to the labor-intensive and time-consuming elements of paper processing, it is a recommendation that all extensions be filed electronically to ensure the utmost efficiency in placing the proper indicators on the taxpayers’ accounts. Submission Processing has worked with our partners to ensure notices were held and penalties were scrutinized for accuracy in light of the challenge we faced at the beginning of the tax year. At this point, holding notices until all timely filed extensions are processed would negatively impact those whose accounts accurately reflect a wide variety of other issues such as underpaid tax liabilities or other penalties and interest. Please rest assured, all timely filed extensions will be processed as soon as possible, and accounts will be corrected either systemically or by our partners in the Accounts Management function within the Wage and Investment Division.

**Status:** Closed

**1040X not processed**

Issue:When will 1040X be processed?

**Response:** As a result of the backlog in the number of amended returns in inventory created by Coronavirus closures, the processing time has been extended to 20 weeks. We are sorry for any inconvenience.

**Status:** Closed

**Erroneous Notices (Disaster)**

**Issue:**  Returns filed timely under the postponed filing date for TX disasters. The tax returns were timely filed by 6/15/21 and payments timely mailed by 6/15/21.

**Response:** This issue has been elevated.

**Status:** Open

**CP14 and CP161 Balance Due notices**

**Issue:** Practitioners are reporting CP14 balance due notices are being issued for tax balances that have been paid by EFTPS, Direct Pay, EFW and mail.

**Response:** See explanation under late filed notices

**Status:** Closed

**Tax Pro account fail**

**Issue:** Practitioner was unable to get past the address verification step 1. The CAF unit changed the practitioner’s address on the form 2848 from dash-*136* to number *#136*. Tax Pro received an error message. The Tax Pro application does not allow a # sign.

**Response:**  To complete a request for authorization using Tax Pro Account, the tax professional will need the name and address, as currently on file with their CAF number per IRS records. The address must be the 50 US States and District of Columbia. The same information applies to the taxpayer’s address. The address you enter in Tax Pro Account must match exactly what is on the CAF file at the IRS. (Check a recent notice) All entries into this application will only accept numbers and a dash (-). Inappropriate entries will get an error message to correct the entry.

[e-poster, Pub-5533-A – How to Submit Authorizations Using Tax Pro Account and Online Account](https://www.irs.gov/pub/irs-pdf/p5533a.pdf)

**Status:** Open

**Tax Pro account redundancy**

**Issue:** Practitioner states that in order to sign into the Tax Pro account, they have to first sign into e-services. Why do practitioners have to re-enter their Address information? This is redundant.

**Response:** All entries into this application will have a validation that the formatting and type of entry is correct. Fields will only accept applicable information for that field, such as the CAF number field will only accept numbers and a dash (-). Inappropriate entries will get an error message to correct the entry. To complete a request for authorization using Tax Pro Account, the tax professional will need the name and address, as currently on file with their CAF number per IRS records. The address must be the 50 US States and District of Columbia. The same information applies to the taxpayer’s address.

**Status:** Open

**Ineligible for Adv CTC**

**Issue**: If a taxpayer has an amended return or other unresolved account action for 2019 or 2020, they get a message that they’re ineligible for advance child tax payments. Practioner would like to know if the amended return account action is resolved sometime between now and December, will the IRS automatically change their eligibility for advance payments? Or, will they have to wait until they file their 2021 tax return?

**Response:** Once you are determined eligible to receive payments, your payments will begin.

[AdvCTC Frequently Asked Questions](https://www.irs.gov/credits-deductions/2021-child-tax-credit-and-advance-child-tax-credit-payments-topic-e-advance-payment-process-of-the-child-tax-credit)

**Status:** Closed

**Incorrect Adv CTC**

**Issue**: Taxpayers received Adv CTC payment and they know they are not eligible, what should they do.

**Response:**

Review [AdvCTC FAQ - F1](https://www.irs.gov/credits-deductions/2021-child-tax-credit-and-advance-child-tax-credit-payments-topic-f-updating-your-child-tax-credit-information-during-2021), What if information about my bank, mailing address, income, or family has changed during 2021? (updated August 17, 2021), for instructions on how to unenroll from receiving the Adv CTC payments by using the [Child Tax Credit Update Portal (CTC UP)](https://www.irs.gov/credits-deductions/child-tax-credit-update-portal).

**Status:** Closed.

**CAF change of address**

**Issue:**  Practitioner states they requested a CAF address change in February and the address has not been updated. The initial address change was accepted; however, the suite number is incorrect. What should they do?

**Response: ​** Resubmit following the [CAF Updates - Taxpayer Record Updates](https://www.irs.gov/irm/part21/irm_21-003-007r#idm140006924501104) instructions.

It may be useful to highlight the suite number by circling or faxing along a note with explanation.

**Status:** Closed

**Direct Pay**

**Issue:** Practitioner states that if a secondary taxpayer makes an EFT payment with their TIN a problem will result. Practitioners request that a banner be placed on the EFT payment page to remind taxpayers to use the primary TIN.

**Response:** The Direct Pay FAQ’s state: You can make a payment for someone else if you file jointly on the same tax return. To verify your identity, enter your name and social security number with the address on your tax return, even if it is not your current address.

Practitioner has submitted this issue into the TAS [Systemic Advocacy Management System on IRS.gov](http://www.irs.gov/Advocate/Systemic-Advocacy-Management-System-SAMS). An Analyst is working to resolve the issue and stated it is fixed but it is not. Further he is unable to get in touch with this analyst to provide information showing this has not been fixed.

**Status:** Open