**IRS Practitioner Liaison Meeting Resources**

**June 21, 2023**

**Form 1099-K**

***WE NEED YOUR HELP . . .***

. . . advising your members, clients, customers, and constituents of this important threshold change. This change means more small business owners, self-employed individuals, like sole-proprietors, gig workers, freelancers, independent contractors, and people selling items who are paid through a payment app are more likely to receive a Form 1099-K compared to previous years.

How? Post links to website, QR code, social media posts (available)

* [**Tax Tip: What taxpayers should do when they receive Form 1099-K**](https://www.irs.gov/newsroom/what-taxpayers-should-do-when-they-receive-form-1099-k)
* [**Fact Sheet: Actions to take if Form 1099-K received in error**](https://www.irs.gov/newsroom/actions-to-take-if-a-form-1099-k-is-received-in-error-or-with-incorrect-information)
* **Form** [**1099-K Frequently Asked Questions**](https://www.irs.gov/newsroom/form-1099-k-frequently-asked-questions)
* [**Gig Economy Tax Center**](https://www.irs.gov/businesses/gig-economy-tax-center)
* [**Tax Tip: Hobby or Business**](https://www.irs.gov/newsroom/hobby-or-business-heres-what-to-know-about-that-side-hustle)

**1099-K FAQs** [Form 1099-K Frequently Asked Questions | Internal Revenue Service (irs.gov)](https://www.irs.gov/newsroom/form-1099-k-frequently-asked-questions) including general information, reporting requirements and filing the form.

**We are hiring (Workforce building)**

We’re asking you – our professional partner – to help us in our hiring initiative by sharing these [vacancy announcements](https://irs.usajobs.gov/Search/Results?a=TR93&s=startdate&sd=asc&p=1&g=5&g=12&g=6&g=7&g=8&g=9&g=10&g=11&k=revenue%20agent%20examiner&gs=true&smin=37696&smax=107680) with all your members and distribution lists as well as on your website, job boards and social media platforms. You can follow and share IRS hiring news on [Twitter](https://twitter.com/recruitmentIRS) and [LinkedIn](https://www.linkedin.com/company/irs/) and visit [www.irs.gov/socialmedia](http://www.irs.gov/socialmedia) for a full list of IRS social media platforms.

To learn about all current IRS job opportunities, people can visit the [IRS Careers](https://www.jobs.irs.gov/) page. Applicants will also need to visit [usajobs.gov](https://www.usajobs.gov/) and set up an account to apply for jobs there. Potential applicants can register for a variety of IRS-hosted information sessions on the **Career** [**Events**](https://www.usajobs.gov/Notification/Events) page **(Virtual Info Sessions – Position Specific)** Applicants can also find helpful information on the site to guide them through creating a resume and applying for positions.

[**Pub 4638**](https://www.irs.gov/pub/irs-pdf/p4638.pdf) IRS Online Opportunities can be shared with your members and clients for those who might be interested. (usajobs.gov and explains process of searching and applying online)

**IRS Careers page** [IRS Careers |](https://www.jobs.irs.gov/) <https://www.jobs.irs.gov/>

**Identity Protection PIN**

We are encouraging taxpayers to voluntarily opt-in before they might experience an issue. Please help us encourage your clients to apply for an IPPIN to protect them from ID theft.

[**Publication 5477, All taxpayers now eligible for Identity Protection PINs**](https://www.irs.gov/pub/irs-pdf/p5477.pdf)

[Retrieve Your IP PIN | Internal Revenue Service (irs.gov)](https://www.irs.gov/identity-theft-fraud-scams/retrieve-your-ip-pin) If you're unable to retrieve your IP PIN online, you may call us at [800-908-4490](tel:800-908-4490) for specialized assistance, Monday - Friday, 7 a.m. - 7 p.m. your local time (Alaska & Hawaii follow Pacific Time), to have your IP PIN reissued. An assistor will verify your identity and mail your IP PIN to your address of record within 21 days.

**Information Returns Intake System (IRIS), E-Filing Information Returns (1099 Portal)**

The new system, the Information Return Intake System (IRIS), opened for filing on January 9, 2023.

IRIS will not initially replace the existing Filing Information Returns Electronically (FIRE) system and FIRE will still be available for use.

* + The new system differs from FIRE in that users can enter data to create Forms 1099 by either keying it in or by uploading a .csv file using a template the IRS provides.
  + They can then download and print the 1099s they created to provide to recipients and essentially hit a button to submit them electronically to the IRS and the states that participate in the Combined Federal/State Filing Program.
* [**Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide**](https://www.irs.gov/pub/irs-pdf/p5717.pdf)
* [**Publication 5731, Start e-filing Forms 1099 with the Information Returns Intake System**](https://www.irs.gov/pub/irs-pdf/p5731.pdf)

**ERC Scams**

**IRS compliance effort and help for tax professionals**

* The IRS is actively auditing and conducting criminal investigations related to false claims of the Employee Retention Credit.
* The IRS has been [warning about this scheme](https://www.irs.gov/newsroom/employers-warned-to-beware-of-third-parties-promoting-improper-employee-retention-credit-claims) since [last fall](https://www.irs.gov/newsroom/employers-beware-of-third-parties-promoting-improper-employee-retention-credit-claim) but is still seeing fraudulent attempts to claim the ERC on prior year employment tax returns during the 2023 tax filing season.
* The IRS continues to receive feedback from the tax professional community that there is pressure by taxpayers wanting to claim credits improperly.

The IRS Office of Professional Responsibility shared a [bulletin](https://content.govdelivery.com/accounts/USIRS/bulletins/34d3150?reqfrom=share) on this topic March 7, 2023, with the tax professional community.

**How to report scams**

To report tax-related illegal activities relating to ERC claims, submit by fax or mail a completed [Form 14242, Report Suspected Abusive Tax Promotions or Preparers](https://www.irs.gov/pub/irs-pdf/f14242.pdf) and any supporting materials to the IRS Lead Development Center in the Office of Promoter Investigations.

For more info on tax scams, visit: <https://www.irs.gov/newsroom/tax-scams-consumer-alerts>.



[**Secure Messaging**](https://www.irs.gov/help/welcome-to-secure-messaging)

If your client receives a notice that invites them to participate in Secure Messaging (or Taxpayer Digital Communication – TDC), be sure to opt in for an easier way to communicate with the IRS.

The IRS is pleased to provide a new, secure way for you to communicate online with us for specific matters related to your tax account:

* Correspond with our tax representatives or the IRS Independent Office of Appeals (Appeals) through your web browser at your convenience.
* Submit electronic documentation quickly and securely, allowing us to resolve issues and your disputes faster than ever.
* Reduce or eliminate the need for you to call or wait days for mail.

**Who can use Secure Messaging**

Individuals, or their authorized representatives, ***invited by the IRS*** (including the IRS Independent Office of Appeals) will be able to use secure messaging.

[**How to Know if it’s Really the IRS Calling or Knocking on Your Door | Internal Revenue Service**](https://www.irs.gov/newsroom/how-to-know-if-its-really-the-irs-calling-or-knocking-on-your-door)

Taxpayers can call to confirm the identity of a revenue officer or revenue agent by calling 844-809-4566 and providing the employee name and badge number.

**Counsel Virtual Settlement Days July 19-21**

Settlement Days events are coordinated efforts to resolve cases in the United States Tax Court by providing taxpayers who are not represented by counsel with the opportunity to receive free tax advice from Low Income Taxpayer Clinics (LITCs), American Bar Association (ABA) volunteer attorneys and other pro bono organizations.

Taxpayers can also discuss their Tax Court cases and related tax issues with members of the Office of Chief Counsel, the IRS Independent Office of Appeals and IRS Collection representatives. These communications can aid in reaching a settlement by providing taxpayers with a better understanding of what is needed to support their case.

The best way for interested parties to participate is to reach out to the Counsel attorney who is assigned to their case, and request to participate.  If the Counsel attorney does not know about the event, contact [Rebecca.E.daCosta@irscounsel.treas.gov](mailto:Rebecca.E.daCosta@irscounsel.treas.gov).