

November 15, 2023

Pacific Northwest Action Wednesday IMRS Call

Virtual Meeting via MS Teams

Time: 10:00 am –11:00 am (PDT)

Attendees:

Internal Revenue Service

- John Blakeman, Stakeholder Liaison
- Lelah Martinez, Stakeholder Liaison
- Kristen Hoiby, Stakeholder Liaison
- Melissa Chapman, TAS AZ
- Sarah DeBurle, TAS WA

Practitioner Representatives

- Jeremy Saladino, WA
- Robin Smith, WSTC
- Lisa Rogers, AKSCPA
- Ami Oppe, AKSCPA
- Elliot Gidan, CO
- Brian Hein, OR
- Barbara Haluschak, WSTC
- Ellen Briscoe, NMSEA, NATP
- David Freeland, AAATP
- Harriet Strothers, OSCPA
- Shawn Mattingly, WA
- Judy Hanson, WSTC President
- Terry Bakker, OAIA
- Larry Hess, NMSCPA
- Anne Rothrock, NM
- Daniel Stearns, ORSEA
- Teresa Moore, WY
- LaVeta Scherer, WA NATP
- Barbara Culver, WSSEA
- Kate Grubb, WSSEA
- Jim McClaflyn, WSSEA
- Gail Baudendistel, WA
- Vera Likhonin, WA
- Krish Perinkulam, AzSEA
- Steven Fox-Middleton, WA
- Cynthia Polley, WA
- Nina Tross, NSTP

Meeting Summary

PTIN Renewal underway:

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.

The renewal fee has been reduced to \$19.75. For more information please visit the following link: [PTIN Requirements for Tax Return Preparers | Internal Revenue Service \(irs.gov\)](#)

Employee Retention Credit Claims Withdrawal Process:

Well, wouldn't you know it...the thing we've been waiting for comes out the day after our last meeting. On October 19 the IRS sent out IR-2023-193 with an accompanying 'Fact Sheet' that spelled out the withdrawal process for those businesses that have ERC claims that have been filed with the IRS, but the business may be concerned as to the legitimacy of the claim. Here is the web page with the information on ERC: [Employee Retention Credit | Internal Revenue Service \(irs.gov\)](#)

On that page is a link to the page for the withdrawal instructions: [Withdraw an Employee Retention Credit \(ERC\) claim | Internal Revenue Service \(irs.gov\)](#) At the bottom of this page is the link to view the recorded webinar on the withdrawal procedures. The instructions seem to be very straightforward.

VITA and TCE:

It's VITA time again, friends! The Internal Revenue Service recently awarded \$51 million in Tax Counseling for the Elderly (TCE) and Volunteer Income Tax Assistance (VITA) grants to organizations that provide free federal tax return preparation. This year, the IRS awarded grants to 45 TCE and 300 VITA applicants**PDF**

Would you or someone you know be interested in volunteering for VITA/TCE? For information on applying for the TCE or VITA programs along with a list of current grant recipients, visit the [TCE webpage](#) or the [VITA webpage](#). For details on becoming a TCE or VITA volunteer, visit [IRS Tax Volunteers](#).

Electric Vehicle Credits Online Portal:

News release IR-2023-206 put out on November announced that the Energy Credit Online tool is up and running. Dealers and sellers of [clean vehicles](#) must use this online tool to register and report clean vehicle sales that occur on or after January 1, 2024. This includes manufacturers who sell directly to customers. Once registered, dealers and sellers must use this tool to furnish required information to the IRS for those vehicles to be eligible for a credit under IRC 30D (and for the buyers to receive credits).

It should be noted that the IRS uses ID.me for this tool as well. At this time only the Business owner can register the business.

Please note: At this time, you can only register your business. We'll expand the tool to allow time-of-sale reports before January 1, 2024, reporting requirement date. Once available, all time-of-sale reports must be submitted through this tool.

Questions and Answers!

Q: We have a concern, again, over PPS and uploading POA Form 2848, but they are not being recorded. We've had instances where the assistor says the fax has not come through although fax on preparer end says it's been received and assistors have hung up before fax even goes through completely. Please understand, when dealing with a deceased TP issue, the fax we send isn't just the POA...it will have the Letters Testamentary with it, so it will be a bit longer of a fax than normal. Could we please have a phone number to call and get assistance with Form 2848 or Form 8821 issues?

A: We intend to elevate this issue. Please remember to save the pertinent data when these occurrences happen. Note the time of day, the assistor's name and badge number, and the fax number that was given to use...save the pertinent facts and send them to your SL.

Q: There were several questions on the Clean Vehicle Credit, and how the transfer works, and what happens if the purchaser of the vehicle doesn't qualify for all the credit they got?

A: Here is the FAQ page regarding transfer of the credit. There's really good information here: [Topic H — Transfer of New Clean Vehicle Credit and Previously-Owned Clean Vehicles Credit | Internal Revenue Service \(irs.gov\)](#)

Q: We had a client with a Household Employee who forgot to get an EIN. We got the EIN in the current year and tried efile the return due [previous year's return] but efile rejected since EIN was obtained in current year. We wound up sending in the return on paper, but was there anything that could be done to efile the return?

A: It seems that was the proper procedure for sending in that return.

Next Scheduled Meeting; Wednesday, January 17, 2023

WISHING ALL A WARM AND COZY HOLIDAY SEASON !!!!