



# IRS Operations During COVID-19: Mission-critical functions continue

**Updated July 2, 2020**

The Internal Revenue Service reminds taxpayers and tax professionals to use electronic options to support social distancing and speed the processing of tax returns, refunds and payments.

To protect the public and employees, and in compliance with orders of local health authorities around the country, certain IRS services such as live assistance on telephones, processing paper tax returns and responding to correspondence continue to be extremely limited. While some volunteer tax preparation sites are operating at a reduced capacity, most remain closed until further notice.

## IRS operational status and alternatives

**Processing Delays for Paper Tax Returns:** Taxpayers should file electronically through their tax preparer, tax software provider, or [IRS Free File](#).

We're experiencing delays in processing paper tax returns due to limited staffing. If you already filed a paper return, we will process it in the order we received it.

Do not file a second tax return or contact the IRS about the status of your return.

**Web Options:** [IRS.gov](#) remains the best source for questions about tax law, checks on refund status, tax payments and Economic Impact Payments. Numerous online options for tax help can save time and effort.

- All IRS updates on the Economic Impact Payments and other Covid-19 related issues continue to be posted immediately on [IRS.gov/coronavirus](#). Taxpayers can check the status of their Economic Impact Payment at [Get My Payment](#).
- Tax Year 2019 individual income taxes are due July 15. [Free File](#) is available. Use free tax software offered through IRS partners to allow you to file your taxes online.
- Taxpayers who previously have been issued an Identity Protection PIN but lost it, must use the [Get an IP PIN](#) tool to retrieve their numbers. Taxpayers who have an IP PIN need to provide it when they file their return or if they are using the Non-Filer tool to enter their Economic Impact Payment information.
- [Publication 5136, IRS Services Guide \(PDF\)](#), is a good source of information.
- [Where's My Refund?](#), check your refund status and estimated delivery date
- [Get Transcript](#), view a transcript online and print it. Tax transcripts are only available online at this time.
- [Direct Pay](#), make tax payments or estimated tax payments directly debited from your checking or savings account.
- [Electronic Federal Tax Payment System](#), individuals or businesses can make all types of federal tax payments.
- [Online Payment Agreement](#), set up installment payments to pay taxes you owe.

- [Where's My Amended Return](#), track the status of your amended return.
- [The Interactive Tax Assistant](#) can help answer tax law questions. There currently are no email options that will generate answers to questions posed by taxpayers.
- [About Your IRS Notice or Letter](#), get additional information about your letter or notice.
- [All IRS Forms and Publications](#), find and download current tax forms, instructions and publications
- [Where's My Application for Tax-Exempt Status?](#), get guidelines for when you can expect to hear from us.

**Telephone Options:** Automated phone lines which handle most taxpayer calls - also remain available. All IRS toll-free phone lines supported by customer service representatives for both taxpayers and tax professionals are also available. However callers should continue to expect long waits due to limited staffing.

For Economic Impact Payment questions, call [800-919-9835](tel:800-919-9835). For other issues, please visit [Let Us Help You](#) to find the phone number for the office best equipped to address your specific concerns.

**Taxpayer Assistance Centers:** On Monday, June 29, 2020, the IRS began opening its Taxpayer Assistance Centers (TACs) to the public in phases. To ensure the safety of the public and employees, people seeking in-person assistance at a TAC will need to call [844-545-5640](tel:844-545-5640) to make an appointment. Appointments will be available if people need assistance for authentication of identity and document validation related to tax return filing or application for an Individual Taxpayer Identification Number; Sailing Clearances required for foreign travel by resident and non-resident aliens leaving the United States; assistance with Economic Impact Payment Issues; and cash payments.

For an up-to-date listing of TAC locations as they are opened, go to [Contact Your Local IRS Office](#).

**IRS Tax Forms:** If tax forms and publications are needed, the fastest and easiest way to get them is through IRS.gov. Most tax forms, instructions and publications needed can be downloaded from [Forms, Instructions & Publications](#). The IRS's National Distribution Center is closed but orders may be placed online at [Order Forms & Publications](#) after July 19. Taxpayers without access to the internet can call [800-829-3676](tel:800-829-3676) to request forms by mail.

**Practitioner Priority Service (PPS):** The IRS is working hard to return to normal [Centralized Authorization File \(CAF\)](#) processing operations. The CAF units at Memphis and Ogden are operational at this time. To minimize processing delays double check forms for accuracy and do not send the same request for access to a taxpayer's account more than once.

Practitioners with e-Services accounts and with client authorization can access the Transcript Delivery System to obtain prior-year transcripts. Taxpayers should use Where's My Refund? and Get Transcript Online, both common requests. However, the Get Transcript by Mail option should not be used since the offices that print and mail the transcripts are closed.

**Taxpayer Correspondence:** Taxpayers who mail tax returns and other correspondence to the IRS during this period should expect to wait longer than usual for a response. While the IRS is receiving mail, our mail processing functions remain scaled back to comply with social distancing recommendations. The IRS's ability to correspond with taxpayers about a variety of issues including requests for information needed to process a tax return remains limited.

As operations resume it will take the IRS time to work through the correspondence backlog.

**Balance Due Notice Mailings - Due Dates Extended to Help Taxpayers:** Due to the COVID-19 pandemic, the IRS was unable to mail some previously printed balance due notices as a result of office closures. As IRS operations continue to reopen, these notices were delivered to taxpayers in June. Given the time it would take to

reprogram IRS systems, and generate updated notices, some of the notices taxpayers will receive have due dates that have already passed. However, each notice will include an insert confirming that the due dates printed on the notices have been extended.

**Extended Payment Due Dates:** Some of the due dates printed on notices taxpayers receive have already passed. The payment due dates printed on the notices have been extended, as described in the insert. The new payment due date will be either July 10, 2020, or July 15, 2020, depending upon the type of tax return and original due date. Taxpayers should be sure to read the insert included with the notice that explains the delay and provides the correct payment due dates.

Taxpayers who have questions about their balance due should visit the website listed or call the number provided on their notice. Keep in mind that phone lines remain extremely busy as the IRS resumes operations.

**U.S. Residency Certification:** The Philadelphia Accounts Management Campus is currently closed. Processing of the US Residency Certification Program is temporarily suspended. Normal operations will resume as soon as possible.

**Taxpayer Protection Program:** If you received correspondence (Letters 5071C, 5447C or 5747C) from the IRS asking if you filed a suspicious tax return, you may use the online [Identity Verification Service](#) to validate your identity. If you received a Letter 4883C, follow its instructions. Please note: phone assistance is limited and wait times are lengthy.

## Other IRS operations

**Compliance Activity.** The IRS is continuing to assess the impact of COVID-19 on a range of compliance activity across the agency.

**Statute of Limitations Issues.** The IRS will continue working cases where a statute of limitation is pending. In some of these situations, the IRS will work with the taxpayer or their representative to obtain an extension of the statute.

**Office of Chief Counsel.** The Office of Chief Counsel continues to work to resolve cases in litigation, including those on calendars in various cities through July 3, 2020, that were recently cancelled by the U.S. Tax Court. [Notice 2020-23 \(PDF\)](#), issued on April 9, 2020, postponed the due dates of petitions in the U.S. Tax Court to July 15, 2020. Counsel continues to work on cases in litigation generally and to support and advise the IRS operating divisions on their enforcement and examination activities. Although Counsel is not meeting with taxpayers or their representatives in face-to-face meetings, or taking depositions, taxpayers should know that our attorneys are available to discuss their cases by telephone.

**Independent Office of Appeals.** At this time, Appeals employees will continue to work their cases. Although Appeals is not currently holding in-person conferences with taxpayers, conferences may be held over the telephone or by videoconference. To the extent they can, taxpayers are encouraged to promptly respond to any outstanding requests for information for all cases in the Independent Office of Appeals.

**Taxpayer Advocate Service.** All in-person TAS offices are closed. We are experiencing delays and interruptions in working cases due to IRS services being limited. We are also seeing high call volume to TAS offices resulting in delays in our response time. Call TAS at [877-777-4778](tel:877-777-4778) or visit the [TAS webpage](#) to locate your local office phone number.

**Tax-exempt Sector Determinations, Rulings and Closing Agreements.** The IRS continues to process applications for recognition of tax exemption for exempt organizations and continues to work rulings and determinations for employees plans and closing agreements for municipal issuers. Due to processing center closures, although applications for tax exemption and filed information returns (e.g., Form 990 series) are being worked, they are not currently being uploaded to be made available for viewing on the [Tax Exempt Organization Search](#) tool on IRS.gov.

## **Release of a levy due to a coronavirus hardship**

### **Q. Will levies and wage garnishments remain in place or will these be paused from 4/1 to 7/15? Can the taxpayer request a pause? If so, how?**

**A.** Levies will not be automatically released. IRS will consider taxpayers' requests to release levies on a case by case basis if the levy is causing an economic hardship. "Economic hardship" means the levy prevents the taxpayer from meeting basic, reasonable living expenses. The IRS may ask for additional financial information to determine if a levy is causing an economic hardship.

To request a release of levy, if the taxpayer is working with a revenue officer, they should contact the revenue officer. For cases not assigned to a revenue officer, taxpayers who require a levy release should call the number on the notice of levy. If you are unable to get through, fax your request to [855-796-4524](#). Please include your name, address and social security numbers (for both of you and your spouse if you filed jointly) with your request. In addition, include the name, address and fax number of your employer or bank where the levy is being processed. Note that this fax number will only be used to address emergency levy release requests. Due to our current limited staffing, we will not respond to other issues sent to this fax line.

### **Q. What should a taxpayer do if they need a lien release, certificate of discharge, or have another lien issue?**

**A:** The IRS is processing all electronically submitted lien certificate applications normally and assigning them within 10 days. To protect the health and safety of IRS employees and taxpayers, the IRS is NOT currently processing lien certificate applications mailed to the Advisory Consolidated Receipts (ACR) site in Florence, Kentucky. The IRS is working to reopen its offices and to restore mail service and will provide updates as the situation changes.

The IRS requests that taxpayers use the E-Fax line for our ACR site ([844-201-8382](#)) for certificates such as: discharge of property from the federal tax lien; withdrawal of the notice of federal tax lien; and subordination of the federal tax lien. [Publication 4235, Collection Advisory Group Numbers and Addresses \(PDF\)](#), has additional information on the process for submitting applications for lien certificates, and on related topics. Please visit IRS.gov and search "Lien Certificates" for further information.