CPA

Practice **Advisor**

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

while most IRS revenue officer visits to a taxpayer are unannounced, they will always provide two forms of official credentials, both include a serial number and photo of the IRS employee. Taxpayers have the right to see each of these credentials.

Feb. 23, 2020



As part of a larger effort to ensure compliance and fairness, the Internal Revenue Service says it will step up efforts to visit high-income taxpayers who in prior years have failed to timely file one or more of their tax returns.

Following the recent and ongoing hiring of additional enforcement personnel, IRS revenue officers across the country will increase face-to-face visits with high-income

taxpayers who haven't filed tax returns in 2018 or previous years. These visits are

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

For the current tax season, the IRS reminds taxpayers that everyone should file their 2019 tax return by the April 15 filing deadline regardless of whether they can pay in full. Six-month filing extensions are also available, although that does not extend the April deadline for paying any taxes owed.

"Taxpayers having delinquent filing or payment obligations should consult a competent tax advisor before waiting to be contacted by an IRS revenue officer, Mamo said. "It is always worthwhile to take advantage of various methods of getting back into filing or payment compliance before being personally contacted by the IRS."

For the new visits taking place, high-income non-filers taxpayers are those who generally received income in excess of \$100,000 during a tax year and did not file a tax return with the IRS. Taxpayers who exercise their best efforts in filing their tax returns and paying or entering into agreements to pay their taxes deserve to know that the IRS is aggressively pursuing others who have failed to satisfy their filing and payment obligations.

During the visits, IRS revenue officers will share information and work with the taxpayer to hopefully resolve the tax issue.

How to pay

There are many payment options for people having trouble paying their tax bill. Payment plans can be set up quickly online.

Once returns are filed or an assessment occurs, there are various online payment options available at IRS.gov, including direct pay through a bank account or using a debit or credit card. Other ways to pay include the Electronic Federal Tax Payment System (best option for businesses or large payments; enrollment required),

Electronic Funds Withdrawal (using during e-filing), same-day wire (bank fees may

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

criminal cases against taxpayers. IRS compliance personnel are also now working more closely with IRS criminal investigators on priority compliance issues, including high-income cases.

"These compliance visits underscore the importance of people filing their taxes this April, even if they can't pay the full amount of tax due," said Hank Kea, Director of Field Collection Operations, Small Business/Self Employed Division. "Not filing because you don't believe you can pay at the time of filing makes the problem worse, as interest and penalties mount over time. We have many payment options available on IRS.gov to help taxpayers. It's better to work on these issues up front rather than ignoring it and ultimately getting to the point of the IRS taking more serious action. Our continued use of ever-changing technologies, coupled with additional enforcement personnel, would suggest that waiting is not a viable option for delinquent taxpayers."

What's a revenue officer's job? Revenue officers are trained IRS civil enforcement employees who work to resolve compliance issues, such as missing returns or taxes owed. Revenue officers conduct interviews to gather financial information and provide taxpayers with the necessary steps to become and remain compliant with the law. When necessary, they will take the appropriate enforcement actions to collect the amount owed, following the law while respecting taxpayer rights and following the law.

Don't be confused: Visits are not a scam For this new initiative, these high-income taxpayers have typically received numerous letters from the IRS over an extended period of time, so they generally realize they have a tax issue.

Revenue officer visits shouldn't be confused with scams. Here's what to look for:

• While most IRS revenue officer visits to a taxpayer are unannounced, they will

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

visits occur.

- If someone has an outstanding federal tax debt, the visiting officer will request payment but will provide a range of options, including paying by check written to the U.S. Treasury.
- More information on identifying legitimate IRS representatives and how to report scams can be found at IRS.gov.

CPA Practice Advisor is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors.

© 2024 Firmworks, LLC. All rights reserved