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Jan. 14, 2022

Form	1040	Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return	2021	OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.
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Filing Status
☐ Single
 ☐ Married filing jointly
 ☐ Married filing separately (MFS)
 ☐ Head of household (HOH)
 ☐ Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

☐ You ☐ Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☐ No

Standard Deduction **Someone can claim:**
 ☐ You as a dependent
 ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:**
 ☐ Were born before January 2, 1957
 ☐ Are blind

Spouse:
 ☐ Was born before January 2, 1957
 ☐ Is blind

Dependents	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1
2a Tax-exempt interest	2a
b Taxable interest	2b

A diverse group of stakeholders from the tax practitioner community, including those representing various taxpayer communities, small businesses, and low-income Americans, have joined together to form a coalition urging the Internal Revenue Service (IRS) to take action to meaningfully reduce unnecessary burdens for taxpayers and practitioners during this upcoming tax filing season.

The [American Institute of CPAs \(AICPA\)](#), has joined this coalition, which includes

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employers and tax professionals survive the IRS during these challenging times.

On a recent call with reporters, officials from the Department of the Treasury acknowledged that they are anticipating continued challenges as we enter a third tax filing season under a global pandemic but offered no solutions to mitigate impending service issues.

In the [2021 National Taxpayer Advocate Annual Report to Congress](#), National Taxpayer Advocate, Erin Collins, highlights the most serious problems encountered by taxpayers. Among them, processing and refund delays; telephone and in-person services; and IRS collection procedures. “There is no way to sugarcoat the year 2021 in tax administration: From the perspective of tens of millions of taxpayers, tax administration did not work for them,” says the report.

For more than 18 months, the AICPA has strongly advocated for penalty relief for taxpayers and recommended actions to address IRS service issues fueled by the coronavirus pandemic. Those recommendations are:

1. Discontinue automated compliance actions until the IRS is prepared to devote the necessary resources for a timely resolution – *similar recommendation also included in the 2021 National Taxpayer Advocate report*
2. Align requests for account holds with the time it takes the IRS to process any penalty abatement requests – *similar recommendation also included in the 2021 National Taxpayer Advocate report*
3. Offer a reasonable cause penalty waiver, *similar to* the procedures of first time abate administrative waiver
4. Provide taxpayers with targeted relief from the underpayment and the late payment penalty for the 2020 and 2021 tax year

The coalition has also requested a meeting be scheduled with IRS officials to discuss their concerns and recommendations and directly address any questions.

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