Communications & Liaison
LEGISLATIVE AFFAIRS

IRS Congressional Update

News for members of Congress and their staffs – March 2021

Preparing for and delivering the 2021 filing season

The IRS published the latest "A Closer Look," which features Ken, the Wage & Investment Commissioner and Chief Taxpayer Experience Officer discussing how the IRS prepares to process more than 150 million tax returns and issue more than $400 billion in refunds to taxpayers each year.

"The IRS is dedicated to serving our nation. We have added to our capabilities the lessons learned and best practices of 2020. We are ready, willing and able to help taxpayers meet the April 15 filing deadline," said Corbin.

Taxpayers can securely access their IRS account information via Online Account

Taxpayers can securely access their IRS account information through their individual online account, including the amount of any Economic Impact Payments (EIP) received. This information can be used to calculate the Recovery Rebate Credit on a 2020 tax return. EIP amounts can be found on the Tax Records tab in Online Account.

Avoid pandemic paper delays: Use e-file with direct deposit for faster refunds

Every year, the IRS encourages taxpayers to e-file their returns and use direct deposit to receive refunds. To those taxpayers who have previously not used e-file, the IRS emphasizes using it this year to avoid paper-related processing delays. Taxpayers can file electronically by using a tax professional, IRS Free File or other commercial tax preparation software. The IRS cautioned paper-filed tax returns and paper checks will take even longer this year due to a variety of reasons.

Taxpayers have until Thursday, April 15, 2021, to file their 2020 tax return and pay any tax owed.

Didn't receive a stimulus payment? Claim the Recovery Rebate Credit

You may qualify for a Recovery Rebate Credit if you didn't get an Economic Impact Payment or you received less than the full amount. If you're eligible for the credit, you must file a 2020 tax return to claim the Recovery Rebate Credit even if you are not required to file a tax return for 2020.

What if I receive unemployment compensation?

Unemployment compensation received under the unemployment compensation laws of the United States or of a state must be included in your income. Unemployment income is taxable income.

Most taxpayers can deduct up to $300 in charitable contributions without itemizing deductions

Following tax law changes, cash donations of up to $300 made in 2020 are now deductible without having to itemize when people file their taxes in 2021.

Where's My Refund?

The IRS issues more than 9 out of 10 refunds in less than 21 days. However, it's possible your tax return may require additional review and take longer. Where's My Refund? has the most up-to-date information available about your refund. The tool is updated daily so you don't need to check more often.

Ways to pay your taxes

If you owe taxes, the IRS offers several options where you can pay immediately or arrange to pay in installments. The IRS encourages struggling taxpayers to reach out.

IRS multilingual tax help

The IRS knows that tax information can be hard to understand in any language. It can be even harder if that information isn't offered in the language you know best. The IRS is translating tax resources into more languages. Basic tax information is now available in these 21 languages.

Extension of time to file

Need more time to prepare your federal tax return? The IRS provides information on how to apply for an extension of time to file.

Please be aware that:

- An extension of time to file your return does not grant you any extension of time to pay your taxes.
- You should estimate and pay any owed taxes by your regular deadline to help avoid possible penalties and interest.
- You must file your extension request no later than the regular due date of your return.

IRS2Go is the official mobile app of the IRS

Check your refund status, make a payment, find free tax preparation help, sign up for helpful tax tips and more with the official IRS mobile app. IRS2Go is available in multiple languages.

IRS2Go offers many features:

- **Refund Status**
  - Check the status of your federal income tax refund using IRS2Go.
  - You can check your refund status within 24 hours after the IRS receives your e-filed return, or about 4 weeks after mailing your paper return.
- **Make a Payment**
  - Get easy access to mobile-friendly payment options like IRS Direct Pay, offering you a free, secure way to pay directly from your bank account.
  - You can also make a credit or debit card payment through an approved payment processor.
- **Free Tax Help**
  - Get your taxes done and filed.
  - You can directly access FREE tax software from your mobile device to quickly prepare and file your taxes and get your refund.
  - Or, if you prefer receiving help in-person, you can find a Volunteer Income Tax Assistance or Tax Counseling for the Elderly site near you and receive free tax help. These programs are available to taxpayers who qualify.
- **Stay Connected**
  - Follow the IRS on Twitter, LinkedIn and Instagram, watch helpful videos on YouTube, subscribe to receive IRS Tax Tips, and more.
- **Security Code**
  - IRS2Go can generate login security codes for certain IRS online services, allowing you to retrieve codes through IRS2Go instead of using text messages.
  - For more information, visit the Secure Access page.

Free tax return preparation for qualifying taxpayers

The IRS's Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs offer free basic tax return preparation to qualified individuals.

VITA and TCE sites are generally located at community and neighborhood centers, libraries, schools, shopping malls and other convenient locations across the country. To locate the nearest VITA or TCE site near you, use the VITA Locator Tool or call 800-906-9887.

Income tax guide for Native American individuals and sole proprietors

The IRS produced a new publication specifically for use by federally recognized Indian tribal governments, Indian individuals and sole proprietors. Publication 5424 (.pdf) discusses the taxability of common income types and provides guidance on reporting income on the individual's federal income tax return and the correct terminology to use to identify the income source on the return.

For additional information, please see IRS.gov/tribes.

Beware of "ghost" preparers who don't sign tax returns

The Internal Revenue Service reminds taxpayers to avoid "ghost" tax return preparers whose refusal to sign returns can cause a frightening array of problems.

Educators can now deduct out-of-pocket expenses for COVID-19 protective items

Eligible educators can deduct unreimbursed expenses for COVID-19 protective items to stop the spread of COVID-19 in the classroom.

IRS seeks volunteers for Taxpayer Advocacy Panel through April 16

The IRS is seeking civic-minded volunteers to serve on the Taxpayer Advocacy Panel (TAP), a federal advisory committee that listens to taxpayers, identifies major taxpayer concerns and makes recommendations for improving IRS service and customer satisfaction.

Established under the authority of the Department of the Treasury, the TAP generally is composed of representatives from all states, the District of Columbia and Puerto Rico, and includes a member to represent U.S. citizens living or working abroad. The TAP offers its members a unique opportunity to participate in the improvement of both the U.S. tax administration system and the organization of the IRS. TAP members serve as listening posts in their communities and make recommendations to the IRS to improve the taxpayer experience.

Learn more by watching the Taxpayer Advocacy Panel video. Applications for the TAP will be accepted through April 16, 2021. For additional information, visit www.improveirs.org and select the "Join TAP" tab. Those interested can also contact the TAP staff at taxpayeradvocacypanel@irs.gov.

Supplemental Low Income Taxpayer Clinic grant application period coming soon

The IRS will soon announce a supplemental grant application period for the Low Income Taxpayer Clinic (LITC) Program for the 2021 grant year. Currently, there are no LITCs in Nevada, North Dakota, West Virginia, Wyoming and Puerto Rico. Additionally, several states have limited coverage, including Arizona, Florida, Idaho and Pennsylvania. Priority will be given to qualified applicants that can provide services in these areas.

Reaching out to congressional members is one component of a broader outreach effort being undertaken by the LITC Program Office and the Taxpayer Advocate Service. Please help spread the word about this important program and encourage qualifying organizations to apply. Of the 129 LITCs funded for the 2021 grant year, 41 are at academic institutions, 66 are with legal services organizations, 5 are sponsored by bar associations or are pro bono volunteer-focused organizations, and 17 are part of community-based nonprofit organizations.

Interested parties are encouraged to watch the LITC video about applying for an LITC grant and review Publication 3319 (.pdf), which includes key program guidelines and the most recent grant application package. If you or potential applicants have questions or need additional information about the LITC Program or application process, please contact Karen Tober with the LITC Program Office by email at Karen.Tober@irs.gov or by phone at 202-317-4095. The regular application period for the 2022 grant year will open in late April or early May.

Low Income Taxpayer Clinics 2020 Program Report and 2021 Clinic List are available now

The Low Income Taxpayer Clinic (LITC) Program Office has issued Publication 5066, Low Income Taxpayer Clinics 2020 Program Report (.pdf). This report describes how LITCs provide representation, education and advocacy for taxpayers who are low-income or speak English as a second language. The report includes examples of several LITC accomplishments.

In addition, Publication 4134, Low Income Taxpayer Clinic List (.pdf), has been updated for the 2021 grant year. It lists the names and contact information of this year's LITC grant recipients. It also identifies the languages each LITC serves in addition to English.

Working for the IRS – A Commitment to Mission, People and Country

Another "A Closer Look" column features IRS Human Capital Officer Robin D. Bailey, who discusses working for the IRS and the commitment of its employees.

"I often characterize the IRS as the heartbeat of America…It's a great feeling to know that no matter what position you hold at the IRS, you are contributing to the success of our country," said Bailey.

"A Closer Look" is available in English and Spanish.

Prior posts and updates to "A Closer Look" are available on IRS.gov.

Additional information on IRS.gov

Be tax ready: Understand how life changes may affect the 2020 tax return filed this year

Tax Time Guide: Select a tax return preparer with care

Free electronic filing options for military members and their families

Check up on the latest tax scams and consumer alerts

New law provides additional flexibility for health FSAs and dependent care assistance programs

IRS offers guidance to taxpayers on identity theft involving unemployment benefits

Coronavirus Tax Relief and Economic Impact Payments

Get up-to-date status on affected IRS operations and services during COVID-19

Help on IRS.gov

Filing – **Payments** – **Refunds** – **Credits & Deductions** – **Forms & Instructions** – **Tax Questions**

IRS in other languages

Spanish - **Chinese** - **Korean** - **Russian** - **Vietnamese** - **ASL** (YouTube)

IRS on social media

YouTube – **Twitter** – **Instagram** - **Facebook**

IRS2Go is the official mobile app of the IRS, available in both English and Spanish.

The *IRS Congressional Update* is a monthly newsletter, prepared by IRS Legislative Affairs. For information on resolving taxpayer account issues, visit Taxpayer Advocate Service.

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