

NFIB UPDATE

COVID-19 Webinar Series for Small Business

with Beth Milito and Holly Wade, NFIB



March 31, 2021

Small Business Tax Essentials: Tax Security and Filings During Covid-19 – Do's and Don'ts



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SAVE THE DATE!

2021 NFIB Virtual Fly-In

JUNE 22-23

Session topics will include:

- Legislative issues briefing with live Q&A
- Putting your NFIB membership to use
- NFIB member-exclusive federal policy session with special guest(s)
- Insider's political briefing
- ... and more!



Have a question now? Contact us at flyin@NFIB.org



DISCLAIMER

- The materials and information provided in this webinar and on NFIB's website are for informational purposes only and not for the purpose of providing legal or tax advice. You should contact your attorney and/or tax professional to obtain advice with respect to any particular issue or problem.
- This is based on information available by 03/31/21.

Agenda

-
- Covid-19 Small Business Resources
 - PPP Updates
 - ERTC Updates
 - Restaurant Revitalization Fund Updates
 - Shuttered Venue Operator Grant Updates
 - Veronica Tubman – IRS Updates
 - Send questions to info@nfib.org

Upcoming Webinar

Wednesday, April 14 @ 12pm EST

Employee Retention Tax Credit Essentials with Jamie Trull

NFIB is excited to feature special guest Jamie Trull, Owner, Balance CFO, financial literacy coach and profit strategist for small business owners, and social media star.

www.jamietrull.com and ERTC YouTube videos [HERE](#)

Jamie will cover the new supercharged Employee Retention Tax Credit. You won't want to miss this discussion on the ERTC, which could equal \$33,000 per employee.

- ERTC Eligibility
- 2020 Retroactive vs. 2021 Prospective
- ERTC and PPP interplay

COVID-19 Resources

-
- [PPP First Draw Borrower Application Form 2483 \(Updated 03/18/21\)](#)
 - [PPP First Draw Borrower Application Schedule C Filers Form 2483-C \(Released 03/18/21\)](#)
 - [PPP Second Draw Borrower Application Form 2483-SD \(Released 03/18/21\)](#)
 - [PPP Second Draw Borrower Application Schedule C Filers Form 2483-SD-C \(Released 03/18/21\)](#)

 - [PPP Loan Forgiveness Form 3508S for loans of \\$150,000 or less \(Updated 01/19/21\)](#)
 - [PPP Loan Forgiveness Form 3508EZ \(Updated 01/19/21\)](#)
 - [PPP Loan Forgiveness Form 3508 \(Updated 01/19/21\)](#)

 - [AICPA PPP Loan Forgiveness Calculators \(updated 03/22/21\)](#)

 - [NFIB Coronavirus Resources \(including webinar recordings\)](#)

SBA Updates

<http://www.sba.gov/updates>

Paycheck Protection Program EXTENSION

- New PPP loan application deadline is **May 31, 2021.**
- Eligible small business owners (employers and non-employers) can apply for a first and/or second PPP loan through May 31st.
- Eligible small business owners can receive both a first and second PPP loan in 2021 if borrower uses all of their first PPP loan funds within the 8-to-24-week covered period before May 31st.
- On March 3, 2021, SBA announced PPP changes for Schedule C Filers (borrowers that file IRS Form 1040 Schedule C)
 - Income now encompasses borrower's net income and gross income to account for fixed and other business expenses.
 - The revised definition of income allows revisions to the loan amount calculation. More information on new loan calculation [HERE](#)



PPP Background Information

- The PPP program was reauthorized in December 2020 to provide money for forgivable loans to small businesses through **May 31, 2021**.
- PPP loans are fully forgivable if, following receipt, employers: (1) maintain their workforce and compensation levels (only applicable to employers receiving over \$50,000 in PPP and subject to other fact-specific exceptions); (2) limit PPP spending to eligible expenses; and (3) spend at least 60 percent of their loan on payroll costs and benefits.
- Businesses and nonprofits that previously received a PPP loan can apply for a second loan if they demonstrate at least a 25 percent reduction in gross receipts between two comparable quarters in 2019 and 2020.
- Applicants can apply for loans valued at 2.5 times their average monthly payroll expenses (or 3.5 times for hotels and restaurants), maxing out at \$10 million for first-time applicants and \$2 million for second-time applicants.
- PPP funds can be used to cover payroll and benefits costs, along with a limited range of non-payroll expenses.



Eligible PPP Expenses

- Payroll
- Utilities (gas, electricity, water, telephone, internet)
- Rent (real and personal property)
- Mortgage Interest (*note related-owner restrictions*)
- Covered operations expenditure
- Covered property damage cost
- Covered supplier cost
- Covered worker protection expenditure

Choose between
8- to 24-week
covered period

60/40 rule still applies
Must spend at least 60% of
PPP loan on eligible payroll
expenses

Economic Injury Disaster Loan



- Starting the week of April 6, 2021, the SBA is raising the loan limit for the COVID-19 EIDL program from 6-months of economic injury with a maximum loan amount of \$150,000 to up to 24-months of economic injury with a maximum loan amount of \$500,000.
- SBA will reach out directly via email closer to the April 6, 2021 implementation date to provide more details about how businesses can request an increase.
- If an applicant accepted a loan for less than the full amount originally offered, the applicant will have up to two years after the date of the loan promissory note to request to request additional funds. Applicants may continue to request additional funds even after the application deadline of December 31, 2021.
- SBA is extending deferment periods for all disaster loans, including COVID-19 EIDLs, until 2022 to offer more time for businesses to build back. SBA will extend the first payment due date for disaster loans made in 2020 to 24-months from the date of the note and to 18-months from the date of the note for all loans made in the calendar year 2021.



Shuttered Venue Operators Grant



- Fund will be operated by the **Small Business Administration** (SBA).
- Eligible entities must have been in operation by February 29, 2020.
- Grant amounts:
 - For an eligible entity in operation on January 1, 2019, grants will be for an amount equal to 45% of their 2019 gross earned revenue OR \$10 million, whichever is less.
 - For an eligible entity that began operation after January 1, 2019, grants will be for the average monthly gross earned revenue for each full month you were in operation during 2019 multiplied by six (6) OR \$10 million, whichever is less.



Shuttered Venue Operators Fund (cont.)

- Eligible entities:
 - Live venue operators or promoters
 - Theatrical producers
 - Live performing arts organization and motion picture theater operators
 - Relevant museum operators, zoos and aquariums who meet specific criteria
 - Talent representatives
 - Up to five business entities owned by an eligible entity that also meet the eligibility requirements

- [Applications open April 8.](#)

- Will need [SAM.gov registration to apply](#)



Restaurant Revitalization Fund



- Fund will be operated by the **Small Business Administration** (SBA).
- Eligible entities include businesses that were open on February 15, 2020, with funds available through December 31, 2021.
- Eligible businesses include restaurants, food stands, food trucks, food carts, caterers, saloons, inns, taverns, bars, lounges, brewpubs, tasting rooms, taprooms, licensed facilities or a premise of a beverage alcohol producer where the public may taste, sample, or purchase products, or other similar businesses where the public or patrons assemble for the primary purpose of being served food or drink. This also includes the same types of establishments located in an airport terminal or that are Tribally-owned.



Restaurant Revitalization Fund (cont.)

- Any eligible business can apply for this grant with SBA provided they can demonstrate:
 - The uncertainty of current economic conditions makes the grant a necessary support to ongoing business operations
 - The eligible business has not applied for, or received a grant under the Economic Aid to Hard-Hit Businesses, Nonprofits and Venues Act
- Grant is calculated by subtracting its 2020 gross receipts from its 2019 gross receipts.
- Eligible expenses include payroll; principal or interest on mortgage; rent; utilities; maintenance/construction on outdoor seating; supplies including PPE and cleaning materials; food and beverage inventory; supplier costs; operational expenses; paid sick leave; and any other expenses that the SBA determines to be essential to maintaining operations.



Restaurant Revitalization Fund (cont.)

➤ Three Steps to Prepare for RRF:

- 1. Sign up for a Data Universal numbering System (DUNS) number, which is free and can take up to two business days to process, from Dun & Bradstreet (D&B).
- 2. Register with the U.S. Federal Government's System for Award Management (SAM), which is free and can take up to two weeks to process.

For FREE help registering in SAM, contact the supporting Federal Service Desk (FSD) at <https://www.fsd.gov/>

- 3. Send a SAM notarized letter to the Federal Service Desk (FSD) – this is a relative new security feature.

For FREE help on drafting the notarized letter, visit [SAM Registration: Notarized Letter Tips | APTAC \(aptac-us.org\)](#)



Tax Security and Filings – Do's and Don'ts

Veronica Tubman, Stakeholder Liaison, IRS



NFIB and the IRS Presents: Tax Security Awareness; Protecting your assets in a time of pandemic

**Rose J. Smith, Senior Program Analyst
Veronica Tubman, Senior Stakeholder Liaison
March 31, 2021**



Agenda

- Welcome NFIB
- IRS.gov and Economic Impact Payments (EIP) and Recovery Rebate Credit
- Earned Income Credit/ACTC
- E-file, Free file and Direct Deposit
- Identity Theft and Unemployment Benefits
- American Rescue Plan Act of 2021
- Refunds
- Get my payment
- Quick Security Tips: Get an Identity Protection PIN
- Quick Security Tips: Beware phishing scams
- Cybersecurity Issue for Tax Professionals



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Small Business Optimism Improves Slightly in February

[READ MORE](#)

Join the Voice of Small Business

Join NFIB, a member-driven organization advocating for small and independent business owners nationwide.

[JOIN NFIB](#)



IRS.gov

- **IRS.gov has around-the-clock information available and is the fastest way to get assistance.**
- **Millions of people use IRS.gov to help file and pay taxes, get information about their accounts and get answers to tax questions.**



Economic Impact Payments (EIP) have also been referred to as: (second round)**

- **“Stimulus Payments”**

They are advance refunds of the “Recovery Rebates” provided in the legislation.



- **Most individuals eligible for the Recovery Rebate Credit have already received the full amount in two rounds of payments, known as the Economic Impact Payments.**
- **If we issued you the full amount of each Economic Impact Payment, you won't claim the Recovery Rebate Credit or include any information about Economic Impact Payments when you file your 2020 tax return.**



- **If you're eligible, and either we didn't issue you any Economic Impact Payments or we issued less than the full amounts, you may claim the Recovery Rebate Credit and must file a 2020 tax return even if you are not required to file a tax return for 2020.**
- **You will need to know the amount of any first and second Economic Impact Payments issued to you to claim the Recovery Rebate Credit.**



- **IRS letters: Notice 1444 for the first Economic Impact Payment; Mailing Notice 1444-B for the second Economic Impact Payment**
- **If you need your Economic Impact Payment amounts, you can view them at [IRS.gov/account](https://www.irs.gov/account).**
- **If you have questions about how to create an account or need to reset your username or password, see [Secure Access: How to Register for Certain Online Self-Help Tools](#).**



Economic Impact Payment #3

Generally, if you are a U.S. citizen or U.S. resident alien, you are eligible for the full amount of the third Economic Impact Payment if you (and your spouse if filing a joint return) are not a dependent of another taxpayer and have a valid Social Security number and ...



... your adjusted gross income (AGI) on their tax return does not exceed:

- \$150,000 if married and filing a joint return or if filing as a qualifying widow or widower**
- \$112,500 if filing as head of household or**
- \$75,000 for eligible individuals using any other filing statuses, such as single filers and married people filing separate returns.**



The IRS will use available information to determine eligibility and issue the third payment to eligible people who:

- Filed a 2020 tax return.**
- Filed a 2019 tax return if the 2020 return has not been submitted or processed yet.**
- Did not file a 2020 or 2019 tax return but registered for the first Economic Impact Payment using the special Non-Filers portal last year.**
- Are federal benefit recipients as of December 31, 2020, who do not usually file a tax return and received Social Security, Railroad Retirement Board benefits or Veteran benefits in 2020.**



- **The Earned Income Tax Credit (EITC) helps low- to moderate-income workers and families get a tax break.**
- **Important change for 2020:** If your earned income was higher in 2019 than in 2020, you can use the 2019 amount to figure your EITC for 2020.
- **Same option available for the Additional Child Tax Credit.**



Refunds with EITC/ACTC

If you claimed the EITC or the ACTC, you could expect to get your refund quickly if:

- You file your return online**
- You choose to get your refund by direct deposit**
- The IRS finds no issues with your return**



E-File, Free File & Direct Deposit

Avoid pandemic-related paper delays:

- **Electronic filing, including IRS Free File, is the best way to avoid delays**
- **E-filing combined with direct deposit is the fastest way to get a refund**
- **IRS Free File online products are available to any taxpayer or family who earned \$72,000 or less in 2020**



Identity Theft and Unemployment Benefits

- **In some cases, criminals sought to exploit the situation from the pandemic, filing for fraudulent unemployment benefits using stolen identities.**
- **Taxpayers who received a Form 1099-G for 2020 unemployment compensation that they did not receive should contact the issuing state agency to report fraud.**



Unemployment

- **If your modified adjusted gross income (AGI) is less than \$150,000 ... exclude from income up to \$10,200 of unemployment compensation paid in 2020 ... If you are married, each spouse receiving unemployment compensation doesn't have to pay tax on unemployment compensation of up to \$10,200.**
- **Amounts over \$10,200 for each individual are still taxable. If your modified AGI is \$150,000 or more, you can't exclude any unemployment compensation.**



IRS Statement - American Rescue Plan Act of 2021

March 10, 2021

The IRS is reviewing implementation plans for the American Rescue Plan Act of 2021 that was recently passed by Congress. Additional information about a new round of Economic Impact Payments and other details will be made available on [IRS.gov](https://www.irs.gov), once the legislation has been signed by the President.



Refunds

- **Where's My Refund?** has the most up to date information available about your refund.
- The online tool is available at **[IRS.gov/refunds](https://www.irs.gov/refunds)**.
- It is updated daily so you don't need to check more often.

[Be tax ready: Understand how life changes may affect the 2020 tax return filed this year | Internal Revenue Service \(irs.gov\)](#)



Get My Payment Frequently Asked Questions

English | [Español](#)

Topics in the News

Coronavirus Tax Relief

Economic Impact Payments

News Releases

Multimedia Center

Tax Relief in Disaster Situations

Tax Reform

Taxpayer First Act

Tax Scams/Consumer Alerts

The Tax Gap

Fact Sheets

IRS Tax Tips

e-News Subscriptions

IRS Guidance

Media Contacts



Interest Payments Sent

We sent interest payments on tax refunds the week of August 18. If you got one, it's not related to an Economic Impact Payment. Get details on these [tax refund interest payments](#).

The following questions are regarding the Get My Payment application. For additional questions regarding Economic Impact Payments, visit our [Economic Impact Payments Information Center](#).

On this page...

- [Accessing Get My Payment](#)
- [Payment Status](#)
- [Missing Payments](#)
- [Payment Issued but Lost, Stolen, Destroyed or Not Received](#)
- [Payment Status Not Available](#)
- [Bank Account Information](#)
- [Entering Your Direct Deposit Information](#)
- [Entering Your AGI or Refund Information](#)
- [Error Messages/Lockouts](#)

Accessing Get My Payment

> **When will Get My Payment give me the status of my payment? (updated August 18, 2020)**

> **I filed jointly with my spouse. Does it matter whose information I use for Get My Payment? (updated May 15, 2020)**



Quick Security Tips from the IRS:

Get an Identity Protection PIN



What is an Identity Protection PIN (IP PIN)?

- **Six-digit number**
- **Assigned to eligible taxpayers**
- **Helps the IRS verify a taxpayer's identity**
- **Prevents someone else from filing a tax return with your SSN**
- **You get a new IP PIN every year**



Options to get an IP PIN

- **“Get an IP PIN” tool at IRS.gov**
- **If you cannot verify online:**
 - If income is \$72,000 or less: Form 15227
 - If income is more than \$72,000:
Visit a Taxpayer Assistance Center



Online Option

- **“Get an IP PIN” tool were available January 2021.**
- **Already have an account? Sign in with your username and password.**
- **No account yet? Create an account.**



Verify your identity with Secure Access

- **Email address and SSN or ITIN**
- **Tax filing status and mailing address**
- **One financial account number:**
 - Credit card, student loan or auto loan
 - Mortgage, home equity loan, or home equity line of credit
- **Mobile phone linked to your name**
- **Learn more at www.irs.gov/SecureAccess**



Unable to authenticate your identity online?

If income is \$72,000 or less:

- **Submit Form 15227**
- **IRS assistor will call taxpayer to verify identity over the phone**
- **IP PIN will be mailed to the taxpayer for the NEXT filing season**



Recap

- **IP PIN program helps prevent an identity thief from filing a tax return in your name**
- **As of mid-January 2021, all taxpayers who can verify their identities may obtain an IP PIN to protect their tax returns**
 - See IRS Publication 5367, January 2021
- **There is a one-time registration process**
- **Details at www.irs.gov/SecureAccess**



Quick Security Tips from the IRS:

**Beware phishing scams, especially
COVID and stimulus-related
schemes**

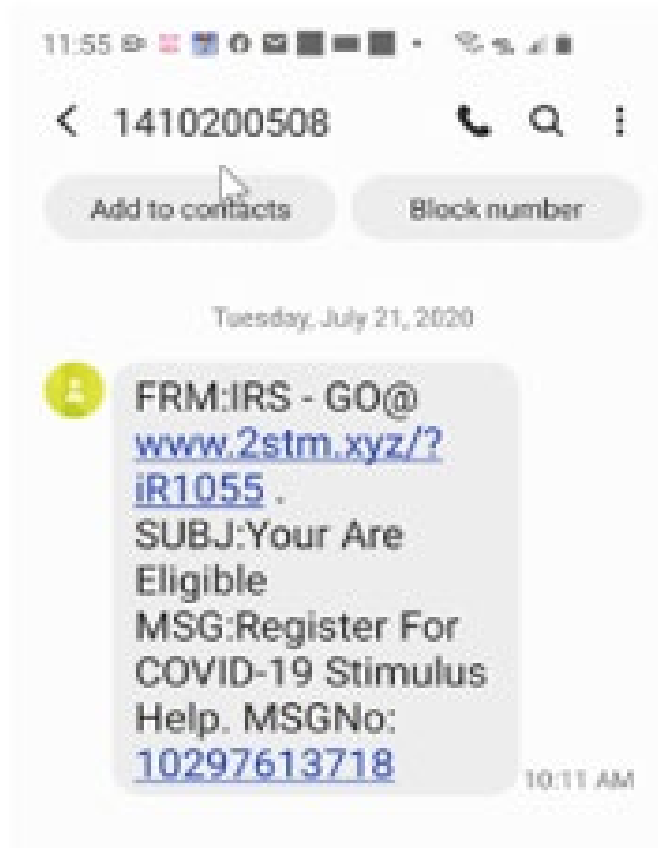


Cybercriminal Threats

- **Cybercriminals have attempted to exploit COVID-19 concerns this year**
- **Cybercriminals use a variety of techniques and tools**

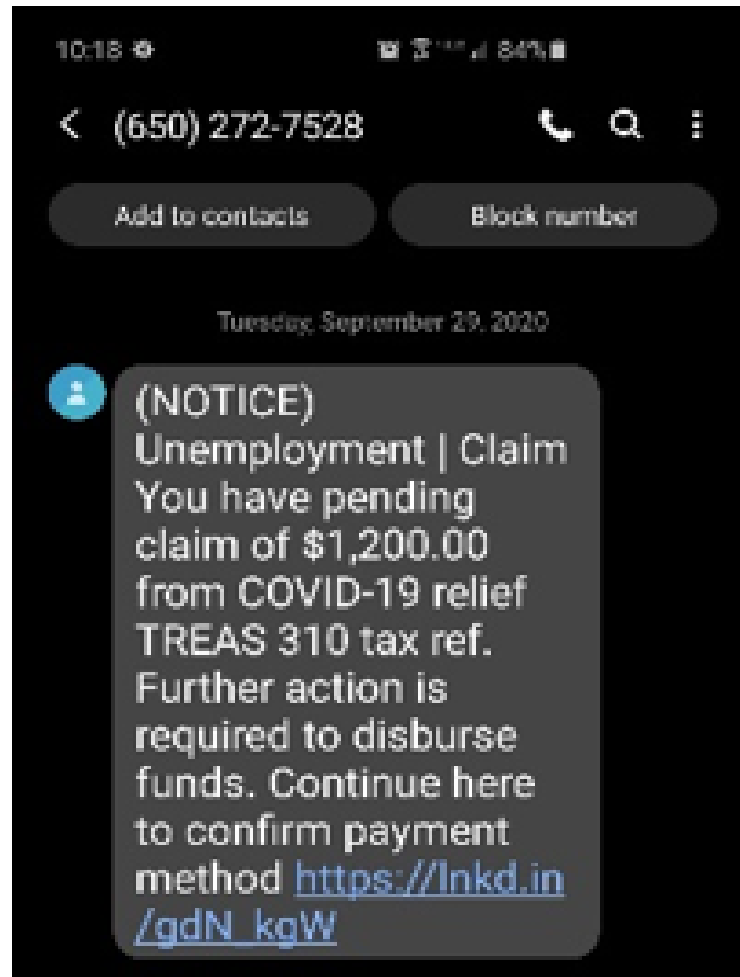


Short Message Service – Example



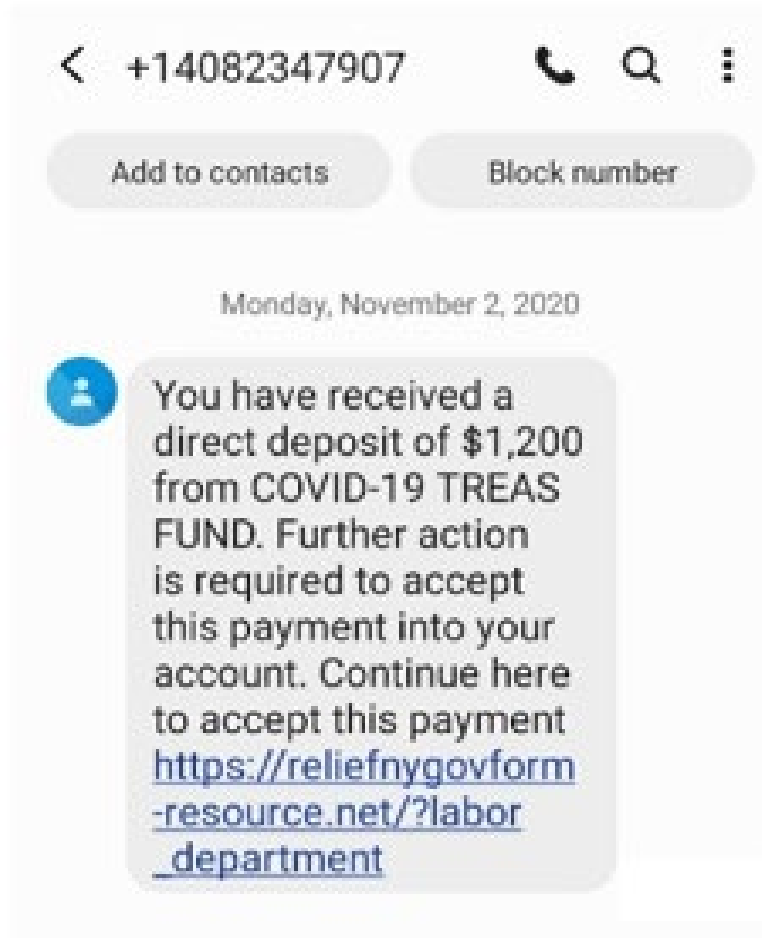


Phishing Text Message – Example





Phishing Text Message – Example 2





Phishing Email – Example

Subject: 2020 tax season inquiry
Date: [REMOVED] 2020 [REMOVED]
From: [REMOVED]
To: [REMOVED]

Happy New year,

I am currently in **search for a new tax preparer**. I usually file these federal forms 1040, Schedule A , Schedule B, Schedule C, Schedule D, Schedule SE. My former preparer typically charged around **\$600**. Is that the typical fee that you would charge? I talked to a large tax group in the area, and they said that they do more complicated returns and charge a minimum of **\$3,000!**.

I also have to **amend my 2018** tax return i **got a notice** regarding these latenovember. I will also like to have a quote on **what you will charge to help resolve the issue** with the IRS.

I hope to hear from you soon

Sincerely,
[REMOVED]



Phishing Email – Example 2

Hello [REMOVED],

Thanks for your response, I am sorry for not getting back to you immediately. I have been out of my office and wont be back till the 27th of Jan. I am spending some time with my daughter. I hope you are still willing to help? Your pricing seems fair and within my budget. How do I sign up as a Tax client with your firm?

Below is a **ShareFile access** to my prior year tax return and **the letter I received**. Hopefully this gives you a better understanding of the complexity of my tax situation. I hope we can get started immediately. Would you need a retainer?

[REMOVED]

[REMOVED]



Watch out for scams

Watch out for scams related to Economic Impact Payments

- Watch for scams related to Economic Impact Payments
- Some use email, phone calls or texts
- IRS will not send unsolicited electronic communications asking people to open attachments, visit a website or share personal or financial information
- IRS.gov has official information
- Non-Filers tool and Get My Payment tool are only available on IRS.gov



IRS Impersonation Scams

- **Telephone, e-mail, and texts impersonating Internal Revenue Service employees**

Be vigilant and stay on the look out!



Internal Revenue Service Does Not:

- **Call Demanding Payment and Making Threats of jail or lawsuits**
- **Demand payment via gift, debit, or iTunes cards**
- **Send unsolicited e-mails about refunds**
- **Request login credentials, Social Security Numbers or other sensitive information**
- **irs.gov/phishing**
- **Report suspicious email to phishing@irs.gov**



Other Government Agencies Investigate Scams

- **TIGTA investigates IRS impersonation Scams**
- **Report suspicious calls to TIGTA at 800-366-4484 or online at IRS Impersonation Scam Reporting TIGTA web address: www.tigta.gov**
- **Federal Trade Commission: www.FTC.gov**
- **Familiarize yourself with Publication 4524, TAXES. SECURITY. TOGETHER. Security Awareness For Taxpayers**



Recap

- **Recognize and avoid phishing scams**
- **Do not open links or attachments from suspicious e-mails**
- **Don't respond to unsolicited e-mails requesting your password or account information**
- **Use Multi-Factor authentication for all of your accounts**
- **Visit [IRS.gov/identitytheft](https://www.irs.gov/identitytheft) if your SSN or EIN has been compromised**



Cybersecurity Issue for Tax Professionals



Educate yourself on phishing scams

- **Many data thefts start with a phishing email**
- **Click on a link to a fake web state**
- **Open an attachment with embedded malware**
- **Spear phishing email to pose as a trusted source**
- **Malicious Code/Malware**



Use Publication 4557, Safeguarding Taxpayer Data to help a create plan

- **Outline for a Data Security Plan
FTC Safeguards Rule**
- **Designate plan coordinator**
- **Identify and assess risks to customer data**
- **Design and implement safeguards**
- **Select services providers**
- **Evaluate and adjust the plan**



“Security Six” protections

**Deploy the “Security Six”
protections:**

- 1. Anti-virus software**
- 2. Firewalls**
- 3. Two-factor authentication**
- 4. Backup software/services**
- 5. Drive encryption**
- 6. Virtual Private Network (VPN)**



Signs of Data Theft in Your Office

- **Client e-filed returns begin to reject**
- **Clients who haven't filed tax returns begin to receive authentication letters (5071C, 4883C, 5747C) from the IRS**
- **Clients receive refunds that have not filed tax returns**
- **Clients receive tax transcripts that they did not request**
- **Clients who created an IRS online services account receive an IRS notice that their account was accessed or disabled.**



- **The number of returns filed with tax practitioner's Electronic Filing Identification Number (EFIN) exceeds number of clients;**
- **Tax professionals or clients responding to emails that practitioner did not send;**
- **Network computers running slower than normal;**
- **Computer cursors moving or changing numbers without touching the keyboard;**
- **Network computers locking out tax practitioners.**



Monitor Your PTIN

- Monitor “Returns Filed per PTIN”
- Information available via online PTIN system for tax preparers who meet both of the following criteria:
 - Have a professional credential or are an Annual Filing Season Program participant, and
 - Have at least 50 Form 1040 series tax returns processed in the current year



How to Access PTIN Information

To access “Returns Filed Per PTIN” information, follow these steps:

1. Log into your PTIN account
2. From the Main Menu, find “Additional Activities”
3. Under Additional Activities, select “Summary of Returns Filed.”



Summary of Returns Filed

See the chart below for the number of tax returns with your PTIN processed by the IRS **this year**. The data is updated weekly and includes only Form 1040 series returns **processed** through the date specified.

If the number is **substantially higher** than the number of tax returns you've prepared and you suspect possible misuse of your PTIN, complete [Form 14157](#).

If the number is **substantially lower** than the number of tax returns you've prepared, you need to verify that you are entering your PTIN correctly on returns. The most common cause of this problem is the entry of an incorrect PTIN during tax preparation software setup.

Definitions:

- Processing Year: the current calendar year
- Tax Year: the tax year of the returns
- 1040s Processed: includes **only** 1040 series returns (1040, 1040-PR, 1040-SS, 1040A, 1040EZ, 1040EZ-T, 1040NR, and 1040NR-EZ)

51 Returns as of 5/14/2019

Processing Year	Tax Year	1040s Processed
2019	2018	49
	2017	2



Monitor Your EFIN



e-services	Applications	Cases	Administration	Online Tutorials	Reports	Sign Out
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Home > Person Search > Person **Associated Application(s)** > Application Summary

For EFIN weekly totals:

- Go to e-Services
- Access e-File Application
- Search by name
- Select "EFIN Status"

Firm Information	Application Details	Authorized Users	Application Summary	Application Comments	Application Submission
Letter History	Provider Status	EFIN Status	ETIN Status	Software Packages	Services Authorized For



Tax professionals monitor your accounts

- **EFIN accounts**
 - Too many returns filed with your EFIN
 - Contact e-Help Desk (866) 255-0654
- **PTIN accounts**
 - Too many returns filed
 - Complete Form 14157
- **CAF accounts**
 - Signs of identity theft
 - Contact Practitioner Priority Service



Data Theft Recovery Plan

- **An action plan can save valuable time and protect your clients and yourself**
- **Make calling the IRS an immediate action item**



How Tax Pros Report Data Theft

- **Contact IRS and law enforcement**
- **IRS Data Loss Mailbox and stakeholder liaisons are your points of contact**
- **Search “data loss” or “stakeholder liaison” on IRS.gov**
- **Contact state tax agencies/attorneys general**
- **Email Federation of Tax Administrators for state agency contacts at StateAlert@taxadmin.org**
- **Contact Experts**
- **Security expert and/or insurance company**
- **Review “Data Theft Information for Tax Professionals” at [IRS.gov/identitytheft](https://www.irs.gov/identitytheft)**



Victim Assistance

- **Identity Theft Victim Assistance Program**
- **Form 14039 – Identity Theft Affidavit**
 - **File only if unable to e-file; instructed to do so by IRS**
 - **Do not file if client receives a TPP letter**
 - **Complete Box 1, mail with paper tax return**
- **Identity Protect PIN issued after case is resolved**



Payment Tools

Online Options (recommended)

- Electronic Federal Tax Payment System (EFTPS)
 - For business federal tax deposits and corporations estimated payments
 - Can be used for business and individual voluntary payments, installment agreement payments, individual estimated tax payments
 - Enroll, make payments and review payment history via EFTPS.gov. You can also pay via phone by calling 800-555-3453.
- Bank account Direct Pay (IRS.gov/payments or IRS2GO Mobile App)
 - Individual payments only
- Debit card or credit card (IRS.gov/payments or IRS2GO Mobile App)
 - Fees apply
- Electronic Funds Withdrawal (during e-filing)



Payment Tools (cont'd)

Other options

- Same-day wire
 - Via your financial institution
 - Fees may apply
- Check or money order
- Cash
 - Via retail partners

Can't pay now?

Visit [IRS.gov](https://www.irs.gov) to see if you qualify for a payment plan, offer in compromise, or temporary delay in collection.



Estimated Tax Payments

Due Dates

- April 15
- June 15
- September 15
- January 15 of the following year

Payment Methods

- Direct Pay or debit card/credit card via IRS.gov or IRS2GO Mobile App
- Via EFTPS.gov (required for corporations)
- Check or money order with Form 1040-ES via mail
- Cash via retail partners

Refer to Publication 505, Tax Withholding and Estimated Tax, on IRS.gov for more information.



IRS Online Account (OLA)/Get Transcript Tool

- Both tools are only for individual accounts.
- Access OLA via [IRS.gov/payments/view-your-tax-account](https://www.irs.gov/payments/view-your-tax-account).
- OLA features for individuals:
 - View payoff amount, updated for the current calendar day
 - View the balance for each tax year owed
 - View payment history
 - View key information from current tax year return as originally filed
 - Select an electronic payment option
 - Go directly to Get Transcript without having to log in again
- Access Get Transcript tool via [IRS.gov/transcript](https://www.irs.gov/transcript)
- ⁵⁶View, print and download all transcript types with Get Transcript



IRS Information Sources



IRS2Go allows you to check your **refund**, make a **payment**, find free tax filing **help** and get helpful **tax tips**—all from your mobile device.

www.irs.gov/irs2Go





Streamlined News for Tax Professionals & IRS Partners

The screenshot shows the top navigation bar of the IRS website. On the left is the IRS logo. To its right is a search bar with the text "Search" and a magnifying glass icon. Further right are links for "Help", "News", and "Language" with a dropdown arrow. Below these are two buttons: "Charities & Nonprofits" and "Tax Pros". Below the navigation bar is a horizontal menu with six categories: "File", "Pay", "Refunds", "Credits & Deductions", "Forms & Instructions", and "Tax Professionals & IRS Partners".

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[IRS Tax Tips](#) – Receive tax information by email from the IRS throughout the year. Recipients will also receive [Tax Reform Tax Tips](#), which help taxpayers learn about the Tax Cuts and Jobs Act and how it affects them.

[IRS Newswire](#) – Receive news releases as they are issued by the IRS National Media Relations Office in Washington, DC.

[Guidewire](#) – Receive notifications by e-mail when the IRS issues advance copies of tax guidance such as Regulations, Revenue Rulings, Revenue Procedures, Announcements, and Notices.

[Consejos Tributarios del IRS](#) – Boletín con consejos de impuestos en español.

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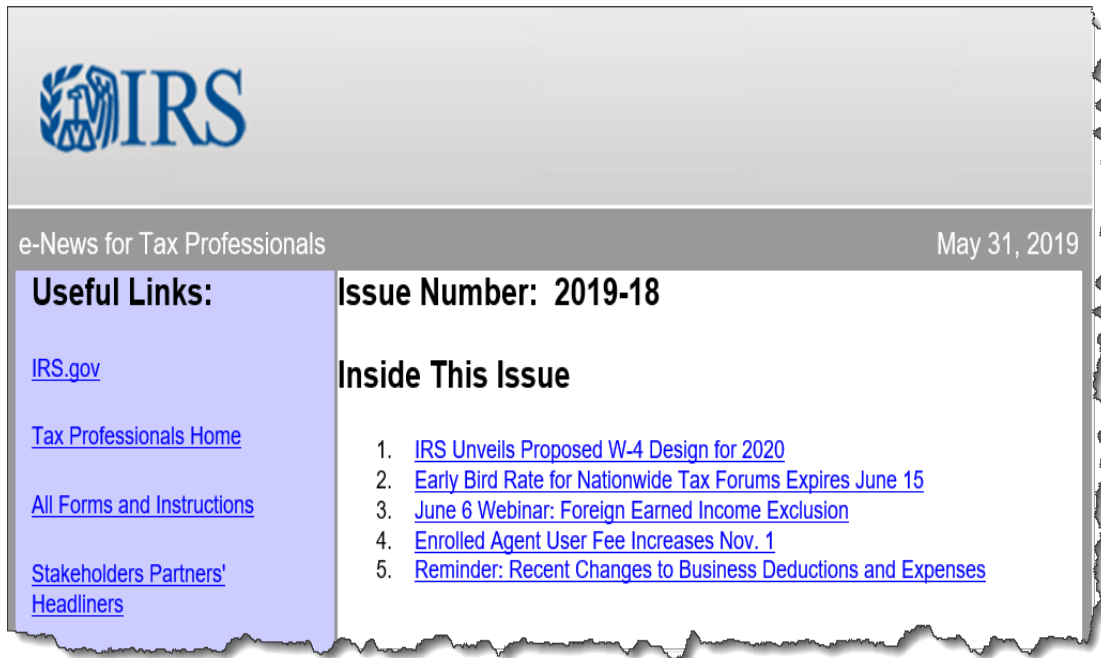
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e-News for Payroll Professionals March 26, 2021	
<p>Useful Links:</p> <p>IRS.gov</p> <p>Payroll Professionals Tax Center</p> <p>Employment Taxes</p> <p>Reporting Agents File</p> <p>Employment Tax Forms</p> <p>Employment Tax Publications</p> <p>Online Ordering</p>	<p>Issue Number: 2021-03</p> <p>Inside This Issue</p> <ol style="list-style-type: none"> What employers need to know about repayment of deferred payroll taxes IRS Statement - American Rescue Plan Act of 2021 Guidance on Employee Retention Credit for 2020 IRS urges employers to take advantage of the Work Opportunity Tax Credit 37 million more Economic Impact Payments from the American Rescue Plan Tax Day for individual taxpayers extended to May 17 Guidance for taxpayers with missing or incorrect documents IRS expands help to taxpayers in multiple languages with new forms, communication



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