



Welcome!

**Welcome to the
First Thursday IMRS Call**

We will begin at 9:00 am Central time.
We will begin at 8:00 am Mountain time
Please mute your microphone upon entry.

1



First Thursday Stakeholder Liaisons

Stakeholder Liaison	Email	States Covering
Dan Belarmino	Danarnell.G.Belarmino@irs.gov	North Dakota South Dakota
Ann Burton	Ann.Burton@irs.gov	Colorado
Neki Cox	Neki.M.Cox@irs.gov	Montana Wyoming
Kathleen Fox	Kathleen.M.Fox@irs.gov	Kansas Missouri Nebraska
Tammy Gay	Tammy.Gay@irs.gov	Illinois
Alan Gregerson	Alan.J.Gregerson@irs.gov	Minnesota
Michael Smith	Michael.Smith6@irs.gov	Wisconsin
Jody Stamback	Jody.K.Stamback@irs.gov	Idaho Utah
Krista Sullivan	Krista.M.Sullivan@irs.gov	Iowa Kansas

2 Area 6 Stakeholder Liaison IMRS Discussion

2



ICYMI

Upcoming Webinars

- [World of Offer in Compromise - Follow-Up Q & A Session](#) (September 14, 2022)
- [Digital Day by IRS' Online Services](#) (September 15, 2022)
- [Bankruptcy and the IRS Presented by Chief Counsel](#) (September 20, 2022)
- [Understanding Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding](#) (September 22, 2022)

3

3



IRS Appeals invites input on enhancing video conference options for taxpayers and tax professionals

➤ **Appeals offers conferences:**

- Telephone
- Video
- In-Person
- Correspondence

➤ **Public input sought for permanent video conference guidance**

➤ Public comments can be sent to:

- AP.Taxpayer.Experience@irs.gov
- Wednesday, Nov. 16, 2022.

4



COVID tax relief – broad-based penalty relief

COVID tax relief: IRS provides broad-based penalty relief for certain 2019 and 2020 returns due to the pandemic; \$1.2 billion in penalties being refunded to 1.6 million taxpayers

More info here:

- [IR-2022-155](#) August 24, 2022 (general info)
- [Notice 2022-36](#) (specifics)

5



COVID tax relief – broad-based penalty relief

Highlights

- 1.6 million taxpayers
- \$1.2 billion in refunds delivered to eligible taxpayers by next month (by September 30th, 2022)
- Penalty relief is automatic. Eligible taxpayers need not apply for it. If already assessed, penalties will be abated. If already paid, the taxpayer will receive a credit or refund.

6



COVID tax relief – broad-based penalty relief

Details

- Relief for failure to file penalties only (IRC §6651(a)(1))
- Applies to most income and information returns. (See Notice 2022-36 for complete list)
- To qualify for this relief, any eligible **income tax return** must be filed on or before September 30, 2022.
- For information returns:
 - 2019 – eligible for relief if filed by August 3, 2020
 - 2020 – eligible for relief if filed by August 2, 2021

7

7



Issue Management Resolution System

IMRS
at work
raised issues and concerns

8

8



State Updates – 1 of 2

Colorado (Amber Egbert)
Illinois (Maribeth Oliver)
Iowa (Kurt Konek)
Minnesota (Mark Krause)
Missouri (Kim Hume)

9 Area 6 Stakeholder Liaison IMRS Discussion

9



State Updates – 2 of 2

Montana (Micah Christensen)
Nebraska (Fran Krejci)
North Dakota (Liliya Montgomery)
Wisconsin (Nate Weber)

10 Area 6 Stakeholder Liaison IMRS Discussion

10



Policy, Practice or Procedure

**IMRS is for Issues with an IRS
Policy, Practice or Procedure –**

**We are listening –
What is on your mind?**

11 Area 6 Stakeholder Liaison IMRS Discussion

11




Next meeting 10/06/2022

12
