



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.



First Thursday Stakeholder Liaisons

<u>Stakeholder Liaison</u>	<u>Email</u>	<u>States Covering</u>
Lelah Martinez	Lelah.L.Martinez@irs.gov	New Mexico
Ann Burton	Ann.Burton@irs.gov	Colorado
Neki Cox	Neki.M.Cox@irs.gov	Nebraska South Dakota
Mercean Lam	Mercean.Lam@irs.gov	Oklahoma
Alan Gregerson	Alan.J.Gregerson@irs.gov	Minnesota North Dakota
Michael Smith	Michael.Smith6@irs.gov	Wisconsin
Jody Stamback	Jody.K.Stamback@irs.gov	Idaho Utah
Krista Sullivan	Krista.M.Sullivan@irs.gov	Missouri Kansas



National Tax Security Week

National Tax Security Awareness Week helps protect you from holiday scams

IRS
Tax professionals should be making a list and checking it twice to review their safeguards

National Tax Security Awareness Week

Criminals pull at your heart strings to steal your money and information.

Before you give, check that you're donating to a legitimate charity.

irs.gov/teos

Be Aware Stay Secure

Most cyberattacks are aimed at businesses with 100 or fewer employees.



¡No se convierta en carnada!

Aprenda a reconocer y evitar trampas de estafas de phishing.

Semana Nacional de Seguridad Tributaria



irs.gov/ippin

An Identity Protection PIN keeps the sticky fingers of identity thieves away from your tax account.

IP PIN



IRS is Hiring!

700
new IRS job openings
to help taxpayers in person.
IRS jobs.irs.gov

IRS is hiring: In addition to the more than 4,000 people recently hired to fill critical customer service representative positions, IRS is now seeking over 700 new employees to help taxpayers at Taxpayer Assistance Centers across the country.

IRS announces job openings to hire over 700 new employees across the country to help taxpayers in person [English](#), [Spanish](#) & Chinese



- [Understanding Your Form 1099-K | Internal Revenue Service \(irs.gov\)](#)
- [Form 1099-K Frequently Asked Questions: Individuals | Internal Revenue Service \(irs.gov\)](#)
- [Collector Issue/IMRS issue](#)

⊖ **If I regularly use online applications to transfer money to other individuals (e.g., friends, family, coworkers, etc.) for splitting the cost of meals, gifts, allowances, etc., will they receive a Form 1099-K? (added October 21, 2022)**

A. Generally, they should not receive a [Form 1099-K, Payment Card and Third Party Network Transactions](#), for these situations. Transferring money between individuals (e.g., to friends, family, coworkers, etc.) for splitting costs, gifts, allowances, etc. are not payments settled through a third party payment network. [Publication 525, Taxable and Nontaxable Income](#), discusses many kinds of income and explains whether they are taxable or nontaxable.

If they receive a Form 1099-K, Payment Card and Third Party Network Transactions, and believe the information is incorrect, the form has been issued in error, or they have a question relating to the form, they should contact the filer, whose name and contact information appears in the upper left corner on the front of the form.

They may also contact the payment settlement entity (PSE), whose name and phone number are shown in the lower left side of the form. If they cannot get the form corrected, they may attach an explanation of the error to their tax return and report their income correctly.

⊖ **I used an online marketplace to sell three personal items and received Form 1099-K. Two of the items sold for less than I originally paid for them (at a loss), and one sold for more than I originally paid for it (at a gain). Can I combine the losses and gain from the sale of the three personal items on my tax return? (added October 21, 2022)**

A. No. Losses on the sale of personal items are not deductible and may not be combined with the sale of personal items at a gain to offset the gain. See [Publication 525, Taxable and Nontaxable Income](#), for further guidance.



22-0002350-1040 Refunds

22-0002359-Direct Pay



State Updates – 1 of 2

Colorado (Amber Egbert)

Kansas (Carl York)

Minnesota (Mark Krause)

Missouri (Kim Hume)



State Updates – 2 of 2

Nebraska (Fran Krejci)

North Dakota (Liliya Montgomery)

Wisconsin (Amanda Mosel)



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

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



Thank you!

Next meeting 01/05/2023