IRS E-Services & Transcript Presentation

Learn the basics of IRS E-Services and how to read the transcripts from the Transcript Delivery System.

Includes the New IRS Registration and Security Protocols Going into Effect in the Near Future.



Roger Nemeth, EA

- Started managing tax franchises in 2006.
- Developed Audit Detective in 2010.
- Qualified as an N.T.P.I. Fellow in 2015.

- Worked as a programmer for the largest Tax Resolution Company integrating automated transcript systems into workflow programs.
- Assisted in the downloading and research of over 30 million transcripts.
- To date our software has been used to download just under one-fifth of a billion transcripts.

Presentation Overview

This presentation will cover the features of the IRS E-Services available to tax professionals. The main feature is the Transcript Delivery System (TDS).

The second half of the presentation will focus on TDS and the transcripts that are available.

This presentation will not cover the features available to reporting agents, healthcare providers, and mortgage providers.

New IRS Registration & E-Services Procedures

In September 2016 the IRS announced the biggest change to it's E-Services System since it was launched in 2004. The changes were being implemented to enhance the security of the system due to the cyber hacking issues that have evolved over time.

This presentation has been updated with the latest information. Originally the IRS announced October 24th as the official launch date, but on October 14th they suspended the launch indefinitely to give organizations time to adapt to the new system.

Handout Overview

- 1. IRS Transcript Cheat Sheet
- 2. Sample IRS Form 8821 & 2848 for individual and business.
- 3. Sample Account Transcript
- 4. Sample Record of Account
- 5. Sample Return Transcript
- 6. Sample Wage & Income Transcript

What Is IRS E-Services?

E-Services is a suite of web-based tools that allow tax professionals and payers to complete certain transactions online with the IRS. The tools include Registration Services, e-file Application (EFIN's), Transcript Delivery and TIN Matching. These services are only available to approved IRS business partners as noted below and not to the public.

Features For the Tax Pro

- Sign up for an EFIN.
- Close an EFIN or disassociate from an EFIN.
- Confirm number of E-Filed Returns under an EFIN (IRS recommends you check each EFIN once a year to check for EFIN spoofing).
- Transcript Delivery System (The most beneficial feature).
- Online Payment Agreement under POA (New System).
- Online 2848 and/or 8821 (Future feature).

Only Use Internet Explorer When Using E-Services

E-Services is an antiquated, cumbersome system with many quirks that make it difficult to use. The IRS notes: "e-services is compatible with IE6 to IE11 only". Many users still try to use Edge, Chrome, Safari, or Firefox. We have had multiple THS users use non-approved browsers and try to change their passwords. They completed the process but the new password does not save and they lock themselves out trying to use the new password. Also, transcripts will not print from TDS using Chrome.

How To Change Your Browser From Edge To Internet Explorer



New Registration Requirements

Here's what new users need to get started:

- A readily available email address.
- Your Social Security number.
- Your filing status and address from your last-filed tax return.
- Your personal account number from a:
 - credit card, or home mortgage loan, or home equity (second mortgage) loan, or home equity line of credit (HELOC), or car loan (The IRS does not retain this data).
- A readily available mobile phone. Only U.S-based mobile phones may be used. <u>Your</u> <u>name must be associated with the mobile phone account.</u> Landlines, Skype, Google Voice or similar virtual phones as well as phones associated with pay-as-you-go plans cannot be used (An alternative method is now available).
- If you have a "credit freeze" on your credit records through Equifax, it must be temporarily lifted before you can successfully complete this process.

Re -Registration Requirements

Here's what existing E-Services users need to get started after the new system is launched:

- Log in with an existing username and password;
- Submit financial account information for verification, for example, the last eight digits of a credit card number or car loan number or home mortgage account number or home equity (second mortgage) loan account number;
- Submit a mobile phone number to receive an activation code via text OR request an activation code by mail (see above);
- Enter the activation code.

<u>Tip!!! Register now for a Get Transcript Account and get your validation completed</u> <u>ahead of a time to minimize later issues.</u>

Alternate Phone Validation

The IRS recognizes that some people do not have text enabled cell phones in their name (they might be in a spouses name or under the business). In that case you can request a postcard be sent to your address of record with a confirmation code. Once received, you should be able to enter a text enabled phone number and confirm a received text. At this time we do not know if Google Voice is an option or if the number has to be a cell phone.

A third option will be available in the future that will allow the user to register a landline and receive verbal security verification codes.

NOTE!!! At the time of this presentation I have not been able to confirm if Google Voice can be used because the IRS has not sent out the confirmation letter to five persons who are requesting it in our beta pool. Their requests were made over 20 days ago.

Username, Password & PIN Rules

Usernames:

- Cannot be an e-mail address.
- Cannot include your SSN.

Passwords:

- It must be a minimum of 8 and a maximum of 32 characters long
- Must contain 1 of each lower case letter, upper case letter, number, and special character (^, > and < are not valid characters)
- The password is case-sensitive
- Passwords may not match any of the last 24 passwords you have chosen
- Your password may not match or contain your username, first name, last name, or Social Security Number
- Passwords may not contain strings of 3 or more consecutive characters (e.g. aaa, \$\$\$)
- Passwords must be changed every 180 days or they will expire

PIN:

- Must be 5 digits.
- Most people use a zip code or the first five or last five of their SSN.

Two-Factor Authentication

When the IRS launches the new system a text will be sent to your registered text enabled phone number each time you login. A new security code will need to be entered EACH AND EVERYTIME you log into E-Services. This prevents someone from accessing an E-Services account even if they have the username & password. Here is the screen:

WIRS
We sent a security code text message to your phone
A 6-digit security code has been sent to the phone number you provided (ending in 0758). Please enter your security code below.
6-digit security code Resend Security Code No longer have access to this phone?
CANCEL SUBMIT >
IRS Privacy Policy Security Code Terms and Conditions Accessibility

THS Two Factor Handling

The ProPlus & Executive Products will work exactly as they always have except the following screen will pop up every time a transcript request or CAF Check is made:

During testing THS was able to stay logged in for several hours completing a large number transcript downloads under one login.

The Executive Version may be able to auto import the security code into the software automatically.

Enter IRS Security Code
Time Remaining to enter Security Code 00:41 A 6-digit security code has been sent to the phone number you provided (ending in 0758). Please enter your security code below.
Security Code Cancel Continue
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY! Use of this system constitutes consert to monitoring, interception, recording, reading, copying or capturing by authorated personnel of all activities. There is no right to privacy in this system. Unauthorated use of this system is prohibited and subject to continual and civil penaities including all penaities applicable to willful unauthorated access(UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431.

Passwords Are Not To Be Shared

From the IRS E-Services Terms Of Use:

"Member Account, Password and Security:

As part of the registration process, you selected a username, password and PIN. You are responsible for maintaining the confidentiality of this information. While it may be necessary to disclose your username or PIN to an IRS employee or other individual, you agree not to disclose your password to anyone. You are fully responsible for all activities that occur under your password. IRS personnel do not have access to your password and should never ask you for it."

People often ask is it illegal to share the password with my staff. The answer is no, BUT it is a violation of the terms of use and you could be banned from using E-Services if caught.

IRS Is Consolidating Logins

- Once the new system is launched the IRS will combine the logins for E-Services, Get Transcripts (different than TDS), Online Payment Agreement, Identity Protection PIN & e-Postcard.
- For some reason the PTIN applications are excluded from the new system.
- The IRS announced that once the systems are combined the E-Services username will become the primary for the account if a user has multiple accounts.

TIP!!! The IRS advised tax professionals they can register or re-register for Get Transcripts and get the new ID Verification and linking of the cell phone to their account through the Get Transcripts interface. When the new system is launched the E-Services username will become the overall username and the IRS will force a password change at that time.

The Dreaded Confirmation Letter

The confirmation letter should become a thing of the past unless you are doing the alternative verification process due to a lack of a cell phone in your name or financial history on your credit report to validate your identity.

New System Allows Immediate Password Resets

Under the old system, if you forgot your password or let it expire the IRS would mail you a new confirmation code which took up to 14 days. The new system will allow immediate password resets.

Internal Revenue Service

e-services On-line Tutorials

services Application Remove Affiliation Reporting Agent e-Services Transcript Delivery System Registration Services



Welcome to IRS e-services Roger Nemeth

Representing Roger W Nemeth

Mailbox

Sian out

Contact Us

Application

Access to apply or revise an existing application on-line for participation in IRS e-file Program or Taxpayer Identification Number (TIN) Matching.

Remove Affiliation Provides access to the Firm Disassociation page that will allow you to remove your affiliation to the e-file firm or organization you selected. Disassociating yourself from the e-file application will remove your name from each of the efile applications shown and will eliminate all authority that resulted from your affiliation

Reporting Agent e-Services Provides access to Transcript Delivery System and Electronic Account Resolution.

Transcript Delivery System Transcript Delivery System (TDS) provides self-service for return and account information requests by external customers through e-services portal. TDS automates the validation, processing, and delivery of taxpayer information to the authorized third party user, thus requiring less intervention from IRS personnel.

Registration Services

Registration Services allows you to confirm your registration, revise your registration information, change your password or PIN and recover a lost password or PIN

E-Services Main Menu Features

- Application
 - Apply, revise, or close an existing EFIN application.
- **Remove Affiliation**
 - Disassociate from EFIN.
 - **Reporting Agent E-Services**
 - Does not apply to Tax Pros. •
 - **Transcript Delivery System**
 - ٠ Allows the user to request and download IRS Transcripts electronically.
 - **Registration Services**
 - Confirm registration.
 - Revise contact info.
 - Change password or PIN
 - Recover lost password or PIN

What Is An EFIN

EFIN = <u>E</u>lectronic <u>F</u>iling <u>I</u>dentification <u>N</u>umber

- What is an EFIN?
 - Providers need an EFIN to electronically file tax returns.
 - As of January 1, 2012, any tax return preparer who anticipates preparing and filing 11 or more Forms 1040, 1040A, 1040EZ and 1041 during a calendar year must use IRS e-file.

Apply For An EFIN

- 1. Log into E-Services.
- 2. Click on Application.
- 3. Select New Application (you can also save a partially completed application and return at a later time).
- 4. Complete application.
- 5. If you are not a Circular 230 Tax Professional (CPA, Attorney, or EA) you must submit your fingerprints.
- 6. Pass a suitability check.
 - This may include: a credit check; a tax compliance check; a criminal background check; and a check for prior non-compliance with IRS e-file requirements.

EFIN Info

- Usually an EFIN is applied for under an EIN.
- An EFIN can be applied for by a Sole Proprietor using an SSN.
- EFIN Applications can take 4-6 weeks or longer so make sure to apply early for E-Filing.
 - Once your suitability test has passed the application time is usually reduced.
 - Immediately after tax season I have seen the processing time be about a week.
 - Best way to see if your EFIN has been approved is to log into E-Services and check the status of the application. The approval letter can be received 2-3 weeks after approval.



e-services	On-line Tutorials	Help	Mailbox	Sign out	Contact Us
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Transcript Delivery System

- The <u>Transcript</u> <u>Delivery</u> <u>System</u> (TDS) allows users to request and download IRS transcripts.
- In order to access TDS a user must be registered for E-Services and listed as a Principal or Responsible Official on an EFIN with five (5) E-Filed returns in any one previous tax year.
 - These users can grant someone Delegated User access to E-Services.
- Exception: The IRS allows Circular 230 Professionals EA, CPA, & Attorney) who do not have five (5) E-Filed Returns to access TDS, but they need to apply for an EFIN as a sole Proprietor under their SSN.
- A user also needs a <u>Centralized Authorization File (CAF)</u> Number to request transcripts.

Delegated Users

- A delegated user can use their parent member's CAF number to access any transcripts that are approved under that CAF or they can get their own CAF.
- Example: My wife is not a tax professional. She is a delegated user under my EFIN and can access any transcripts I have access to or she can get them under her own CAF number.
- To assign a delegated user just log into your E-Services Account and click on the EFIN application you would like to add them to (They only need to be delegated on one to get access).

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CAF Number

- To request a CAF number complete an 8821 or 2848 on someone (taxpayer, spouse, self, etc...) and fax it to the IRS.
 - They are supposed to send you a letter with your CAF Number within 30 days, but often times the letter is not received. The letter is only sent after the first request.
 - Best Practice: Call the Practitioner Line 2-3 days later and advise them you forgot your CAF number (do not tell them you just applied or they will tell you to wait 30 days and call back). IRS.gov states you can call PPL (also known as PPS) and retrieve a forgotten CAF.
 - Note: This is the only time in working with E-Services you will call PPL instead of the E-Help Desk.
- In rare instances a user can have multiple CAF's. This is from the old days over 10 years ago. The IRS has been trying to consolidate everyone down to just 1.
- CAUTION: A business can also be issued a CAF number but the business cannot get access to TDS only individuals who work for a business. Be careful not to list your business CAF on the 2848 or 8821 because you will not get access to the transcripts. Also, make sure you only use the individual CAF when using TDS or all requests will fail.

Name Changes

• In some instances if you legally change your name the IRS may issue a new CAF number and not tell you. It can also really mess up your existing authorizations and new authorizations since you are using an old CAF number which is no longer valid.

Authorization To Access Taxpayers Transcripts

- In order to get CAF Authority to obtain a taxpayers transcripts electronically the taxpayer must give authority by signing an IRS Form 8821 (Tax Information Authorization) or 2848 (POA).
- A 2848 can only be used by a Circular 230 Professional (CPA, Attorney, or EA) or the preparer of record in very limited circumstances. The 2848 allows the tax professional to access any information under the authority as well as represent the taxpayer in representing them to the IRS.
 - A 2848 carries tax advice liability for any tax year listed.
- An 8821 just allows the tax professional access to any tax matter and year authorized without the tax advice liability. The tax pro can call the IRS and ask questions about the tax payers account, but cannot negotiate on the tax payers behalf.

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3 Acts insp shall	s authorized (lect my confid I have the aut	you are required to complete this line 3). With the excep ential tax information and to perform acts that I can perfor hority to sign any agreements, consents, or similar docum constructions. Format Format Formations	don of the acts described in line 5b, I authorize m with respect to the tax matters described bel- ents (see instructions for line 5a for authorizing a	my representative(s) to receive and ow. For example, my representative(s) a representative to sign a return).
Practitions Practitions Paymer	er Discipline, P nt, Sac. 4980H	I.R. Employment, regrote, Exclere, Esclare, Virt, Virtubecoloer, LR, FOA, Civil Penalty, Soc. 5000A Shared Responsibility Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (If applicable)	Year(s) or Period(s) (if applicable) (see instructions)
ncome			1120, 1120s, 1065, 1041	1990-2018
ayroll?			940, 941, 943, 944	1990-2018
ivil Penalt	ties		not applicable	1990-2018
4 Spe che	ecific use n	ot recorded on Centralized Authorization File (See the instructions for Line 4. Specific Use Not	CAF). If the power of attorney is for a spe Recorded on CAF	cific use not recorded on CAF,
5a Ado	ditional acts	authorized. In addition to the acts listed on line 3 line 5a for more information):	above, I authorize my representative(s) to	perform the following acts (see
	Authorize dis	closure to third parties; Substitute or add	epresentative(s); Sign a return;	
_	Other acts a	uthorized:		
	ouner acto a			

b Specific acceptin	g payment by any mean	y representative(s) is (are) not a a, electronic or otherwise, into a	uthorized to endors in account owned o	e or otherwise negotiate any check (i r controlled by the representative(s) of	rcluding directing or r any firm or other
entity wit	th whom the representat	ve(s) is (are) associated) issued	by the government	in respect of a federal tax liability.	
List any	other specific deletions t	o the acts otherwise authorized	I in this power of att	orney (see instructions for line 5b):	
6 Retentio	on/revocation of prior on file with the Internal I	power(s) of attorney. The file Revenue Service for the same n	ng of this power of natters and years or	attomey automatically revokes all periods covered by this document.	earlier power(s) of if you do not want
to revoke YOU M	e a prior power of attorne UST ATTACH A COP	y check here	ORNEY YOU W	NT TO REMAIN IN EFFECT.	⊢ [
7 Signatur if they a administ	re of taxpayer. If a tax m re appointing the same rator, or trustee on behal	atter concerns a year in which a representative(s). If signed by of the taxpayer, I certify that I NED AND DATED THE ISS	a joint return was file a corporate officer, have the legal autho	d, each spouse must file a separate ; partner, guardian, tax matters partner, try to execute this form on behalf of t rule power oc attrophety to	er, executor, receive the taxpayer.
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	Signature		Date	Title (if applicabl	9)
	Print Name		Print name	of taxpayer from line 1 if other than in	dividual
Part II De	eclaration of Repre	sentative			
Inder penalties	of perjury, by my signati	re below I declare that:			
I am not curren	tly suspended or disbarr	ed from practice, or ineligible fe	or practice, before the	te Internal Revenue Service;	
I am subject to	regulations contained in	Circular 230 (31 CFR, Subtitle A	, Part 10), as amend	ed, governing practice before the Inte	mal Revenue Service;
I am authorized	d to represent the taxpay	er identified in Part I for the ma	tter(s) specified ther	e; and	
I am one of the	following:				
a Attorney-a	member in good standi	ng of the bar of the highest cou	t of the jurisdiction	shown below.	
b Certified Pul	blic Accountant-license	d to practice as a certified pub	lic accountant is act	ive in the jurisdiction shown below.	
c Enrolled Apr	ent-enrolled as an ager	t by the Internal Revenue Servi	ce per the requirem	ents of Circular 230.	
d Officer-ab	one fide officer of the ta	paver organization.			
e Full-Time Er	mployee - a full-time emi	slovee of the taxpaver.			
f Family Memi	her - a member of the tax	over's immediate family (snouse	parant child grand	parent grandchild step-parent step-	hild brother, or sister
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	(if applicable).				
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а	Enter State	BAR # for attorney			
ь	Enter State	State CPA License #			
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John Smith 123 Main St			Daytime telephone nur	mber Plan number (if applicable)
Anywhere, FL 32312			850-555-9999	
2 Appointee. If you wish to appointees is attached ▶	name more than one a	ppointee, attach a list	to this form. Check here	e if a list of additional
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		Teler	hone No	950,555,1224
Bob Jones		Fax M	ko.	Optional
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3 Tax Information. Appoint periods, and specific matt	ee is authorized to insp ers you list below. See	ect and/or receive co the line 3 instructions	fidential tax information	for the type of tax, forms,
(a) Type of Tax Information (Income Employment, Payroll, Excise, Estate, Civil Penalty, Sec. 4980H Payments,	(b Gift, Tax Form (1040, 941, etc.)	Number 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
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		Tax Information	Authoria	zation		For IRS Use Only
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ACME Ton Company				44-5555555		
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Why should you pull IRS Transcripts?

"Everyone lies!!!"

Stop trying to figure out what your client's problem or status is by having them tell you. Gather their basic facts, collect any IRS correspondences and have them sign a 2848 or 8821 so you can access their transcripts.

Types of IRS Transcripts & What Years Should You Access:

- Account (1990-Present)
- Return (Request them all. Available for current and prior 3 years)
- Wage & Income (Request both forms & summary for the past 10 years)
- Separate Assessment (Same as account transcripts)
- Civil Penalties (Same as account transcripts)
- > TXMOD (As needed via FOIA or PPS)

Note: Do not use Record of Accounts since they do not update as often as Account Transcripts.

Information that can be determined from the Account Transcripts

- > Compliance (Was return filed or not and what type: Original, SFR, Amended).
- Exam Status (None, Active, or Closed).
 - > Exam Type (Income Under Reporting or Exam).
- > ASED Date (<u>A</u>ssessed <u>S</u>tatute <u>Expiration</u> <u>D</u>ate).
- CSED (<u>Collection</u> <u>Statute</u> <u>Expiration</u> <u>Date</u> also known as Statute of Limitations).
- RSED (<u>R</u>efund <u>S</u>tatute <u>Expiration</u> <u>D</u>ate)
- Account Balance.
- > Qualification for Fresh Start Installment Agreement or OIC.
- Collection Status (None, Active, or Closed).
- Lien Status (None, Active, or Released).
- Fraud indicators (Accuracy Related Penalties or Penalty for Fraud).
- Estimate monthly payment for IA.
- First Time Penalty Abatement Eligibility.
- > Notices Issued.
- Track Estimated Payments.

Compliance

- > For collections the IRS requires filing compliance for the past 6 tax years.
- A tax year is considered compliant if either an original return is filed or a <u>Substitute</u> <u>For Return</u> (SFR) is filed.
- Check the transcript for the following transcript codes:
 - 150-Tax Return Filed (Indicates an Original was filed).
 - 150-Substitute tax return prepared by IRS (Indicates an SFR was started).
- Start working on the tax returns as soon as possible.
 - > Pull the Wage & Income Transcripts and gather data from taxpayer.

Substitute For Return Guidelines

- > Often times an original return can be filed after an SFR to reduce tax liability.
- > An original return can also be filed after an SFR to start the ASED date.
- It is very difficult to determine if an original return was filed and accepted after an SFR was filed. PPS has trouble figuring it out.
- After an SFR is started no Return Transcript will be generated even if an original return is later accepted. The IRS modifies the SFR based on the entries on the original return.
- The following are <u>STRONG</u> indicators an original return has been accepted after SFR filing on the Account Transcript:
 - Look for transaction "Prior tax abated".
 - > Filing status other than "Single" or "Married Filing Separately".
 - Exemptions other than "1".
 - > Look at AGI minus Taxable Income. SFR is only standard deduction and 1 exemption.

Check For Examinations

- Once we have established compliance we need to check for any exams which may be assessed.
- Check the account transcript transactions for "Examination of tax return" or "Review of unreported income". These indicate the audit process has started.
- An audit can show up 30 days to 9 months on an Account Transcript before the actual start of the audit.
- The following transactions indicate an audit has concluded: "Closed examination of tax return" or "Additional tax assessed".
- Sometimes audits show on the account transcript but the IRS does not follow through. They have until the ASED to assess.

Check For Collections

- > Collections determines the speed at which we must handle the case.
- > Check the account transcript transactions for "Notice of Intent to Levy issued".
 - > 30 days after this date indicates the start of active forced collections.
- > The following events suspend active collection activity.
 - > Pending or established Installment Agreement.
 - Pending or established OIC.
 - Bankruptcy or other legal action.
 - Innocent Spouse.
 - Currently Not Collectible.
 - Suspension of Tax Collection for Military Personnel.
- If any of these events end and there is still a balance the taxpayer is back in active forced collections.

Calculate CSED's

- If possible get the IRS CSED calculations by calling PPS.
 - According to TIGTA the IRS CSED's are inaccurate 40% of the time there is a tolling event.
- List all the assessments on a spreadsheet and then find the starting and ending date for all of the tolling events:
- Remember most of the Account Transactions are manually input by the IRS employees so always check with your client to confirm the dates.

Most Common Tolling Events

- ≻ <u>oic</u>
 - > For the duration of the pending offer plus 30 days if rejected.

Bankruptcy

For the duration plus 6 months.

CDP Hearing

> Tolls for the duration plus up to 90 days.

Pending Installment Agreement

- > For the duration plus 30 days if rejected.
- Terminated Installment Agreement
 - > Tolls for 30 days after termination.

> Taxpayer Out Of The Country For Longer Than 6 Months

For the duration plus an additional 6 months.

CSED Example

- The taxpayer has a 150 -Tax Return Filed on 4/15/2013 for \$5,000.
- Taxpayer filed bankruptcy 1/1/2014 which ended on 6/1/14. From the Account Transcript:
 - 520-Bankruptcy or other legal action filed 1/1/2014
 - 521-Removed bankruptcy or other legal action 6/1/14

The CSED without any tolling would be 4/15/2013 plus 10 years and 1 day = 4/16/2023

Because the bankruptcy occurs after the assessment and before the 10 year date it tolls the CSED for the duration (152 days) Plus 6 months (182 days) = 3/13/2024. The bankruptcy tolls for a total of 332 days (152+182).

QUESTIONS?

Additional Free Information Can be found at: TaxHelpSoftware.com and AuditDetective.com