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Articles

Government shutdown forces IRS to scale back operations (10/03/2013)

Federal Taxes Weekly Alert,

Government shutdown forces IRS to scale back operations

IRS has announced on its website (<http://www.irs.gov/uac/Newsroom/IRS-Operations-During-The-Lapse-In-Appropriations>) that its operations have been scaled back due to the **government shutdown**. However, it emphasized that taxpayers must nonetheless continue to meet their tax obligations as normal.

*Background on the **shutdown**.* Due to the House and Senate's failure to pass a short-term spending bill to keep the **government** funded, the **government** was shut down on October 1. In the days leading up to the **shutdown**, the House passed several versions of the spending bill, each of which contained a provision that would eliminate funding for, delay significant provisions of, or otherwise make changes to Obamacare. The Senate, in turn, rejected the House-passed versions of the bill and repeatedly sent a “clean” version of it back to the House.

The **government shutdown** will continue until Congress can reach an agreement.

Effect on IRS operations. The **shutdown** affects nearly all governmental agencies, including IRS. In anticipation of the potential **shutdown**, the Treasury Department had released its 63-page long “FY2014 **Shutdown** Contingency Plan (Non-Filing Season)” for IRS on September 27. On October 1, IRS issued a release on the **shutdown's** effect on its operations. Highlights follow.

... Keep filing returns and making deposits on time. Individuals and businesses should keep filing their tax returns and making deposits with IRS, as required by law. Individuals who requested a 2012 income tax filing extension should file their returns by Oct. 15, 2013, and all other tax deadlines—including those covering individuals, corporations, partnerships, and employers, as well as payroll taxes—remain in effect. IRS will accept and process all tax returns with payments, but will be unable to issue refunds during the **shutdown**. IRS encouraged taxpayers to file electronically since most of those returns are processed automatically, noting that the processing of paper returns will be delayed until full **government** operations continue.

... No in-person or live phone assistance. No live telephone customer service assistance will be available during the **shutdown**. However, most automated toll-free telephone applications will remain operational.

IRS walk-in taxpayer assistance centers will also be closed. IRS's website will remain available, although some of its interactive features may not be available.

... *Certain appointments presumed cancelled.* While the **government** is closed, people with appointments related to examinations (audits), collection, Appeals or Taxpayer Advocate cases should assume their meetings are cancelled. IRS personnel will reschedule those meetings at a later date.

... *Automated notices will continue.* IRS won't be working any paper correspondence during the **shutdown**, but automatic notices will continue to be mailed.

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