TAS Tax Tip: Resources for Tax Professionals

As a tax return preparer, it's important to stay updated with the latest tools, tips, and resources provided by the Taxpayer Advocate Service (TAS). This page provides an overview of the various resources available on TAS and IRS websites to assist tax return preparers in efficiently and accurately preparing tax returns and resolving issues for their clients.

**Tools for Tax Return Preparers**

Need assistance in figuring out where your client is in the tax return process, examination or collection process, or what to do when your client receives a notice? The Taxpayer [Roadmap](https://www.taxpayeradvocate.irs.gov/get-help/roadmap/) can guide you through these processes from beginning to end, including appeals and litigation. Use this tool to look up a notice or letter and receive guidance on next steps. To look up a specific notice, go to [Notices from the IRS](https://www.taxpayeradvocate.irs.gov/notices-from-the-irs/)  and input the notice number.

For help with a tax issue, visit the [Get Help](https://www.taxpayeradvocate.irs.gov/get-help/) page and find information on filing returns, refundable credits, refunds, small business information, international issues, interacting with the IRS in the examination and collection process, and more. TAS also provides [Tax Tips](https://www.taxpayeradvocate.irs.gov/taxpayer-resources/tax-tips/) on current issues such as the Employee Retention Credit (ERC), IRS notices, and filing season reminders. If you want to keep current with the latest news and information, follow the [National Taxpayer Advocate’s (NTA) blog](https://www.taxpayeradvocate.irs.gov/taxnews-information/blogs-nta/), or you can [subscribe to email updates](https://www.taxpayeradvocate.irs.gov/contact-us/subscribe-to-tas/).

TAS hosts events throughout the year to assist tax return preparers. Attend one of our local [Pre-Filing Season Awareness Events](https://www.taxpayeradvocate.irs.gov/contact-us/upcoming-events/pre-filing-season-events/) to get tips to avoid common return preparation errors and help avoid unnecessary processing and refund delays this filing season. In addition, TAS hosts [Problem Solving Day events](https://www.taxpayeradvocate.irs.gov/contact-us/upcoming-events/tas-assistance-offered-at-local-problem-solving-days/) throughout the year where you can meet with TAS employees in person. Events are added throughout the year, so check back often to see when your Local Taxpayer Advocate will be hosting an event in your area.

If your client hasn’t been able to resolve their tax problems with the IRS, use our [TAS Qualifier Tool](https://www.taxpayeradvocate.irs.gov/can-tas-help-me-with-my-tax-issue/) to help determine if TAS can assist you. If you have identified a problem that affects more than one of your clients that may be a systemic, policy, or procedural issue with the IRS, then use the [Systemic Advocacy Management System (SAMS)](https://www.taxpayeradvocate.irs.gov/home/systemic-advocacy-management-system-sams/) to report it to us.

**Make sure your clients receive the credits for which they’re eligible**

To make sure your clients receive all the child-related and other credits for which they are eligible, refer to the resources available on the TAS website.

* In the [Get Help – Credits](https://www.taxpayeradvocate.irs.gov/get-help/credits/) section of the TAS website, you’ll find information on the eligibility rules and tax law changes for claiming the [Earned Income Tax Credit (EITC)](https://www.taxpayeradvocate.irs.gov/news/taxtips-earned-income-credit-tools-and-information/) and Child Tax Credit, as well as education and home credits.

* The National Taxpayer Advocate has also written about issues identified with the EITC in the Annual Reports to Congress and provided recommendations:
  + [The IRS Inappropriately Bans Many Taxpayers from Claiming EITC](https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2020/08/2013-ARC_VOL-1_S1-MSP-9.pdf)
  + [Study of Two-Year Bans on the Earned Income Tax Credit, Child Tax Credit and American Opportunity Tax Credit](https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2020/08/ARC19_Volume1_TRRS_02_EITCban.pdf)

**Resources to help your client with their ERC claim**

The ERC – sometimes called the Employee Retention Tax Credit – is a refundable tax credit for businesses and tax-exempt organizations that had employees and were affected during the COVID-19 pandemic. Employers should be wary of ERC advertisements that advise them to "apply" for money by claiming the ERC when they may not qualify (see [TAS Tax Tip – Don’t Fall Victim to an ERC Scheme).](https://www.taxpayeradvocate.irs.gov/news/tas-tax-tip-dont-fall-victim-to-an-employee-retention-credit-scheme/) If you need help figuring out if you're eligible to claim the ERC, use the [Employee Retention Credit Eligibility Checklist](https://www.irs.gov/newsroom/employee-retention-credit-eligibility-checklist-help-understanding-this-complex-credit).

Amid rising concerns about a flood of improper ERC claims, the IRS [announced an immediate moratorium](https://www.irs.gov/newsroom/to-protect-taxpayers-from-scams-irs-orders-immediate-stop-to-new-employee-retention-credit-processing-amid-surge-of-questionable-claims-concerns-from-tax-pros) through the end of 2023 on processing new claims. Visit [TAS Tax Tip: Waiting on an ERC Refund](https://www.taxpayeradvocate.irs.gov/news/tas-tax-tip-waiting-on-an-employee-retention-credit-refund/) for additional information.

If your client filed a claim requesting a refund for an ERC and would now like to withdraw that claim, go to [frequently asked questions (FAQs)](https://www.irs.gov/coronavirus/frequently-asked-questions-about-the-employee-retention-credit) for ERC for information regarding eligibility, withdrawing an ERC claim, recordkeeping, and scams. Visit [TAS Tax Tip: Resolving an Improper ERC Claim](https://www.taxpayeradvocate.irs.gov/news/tas-tax-tip-resolving-an-improper-erc-claim/) for additional information.

**Additional Resources**

**(Begin accordion section of website – user can click on BOLD headings and section will drop down with information below)**

**e-Services**

* [e-Services - Online Tool for Tax Professionals](https://www.irs.gov/e-services): offers a suite of online tools available to tax professionals, to assist in accessing your client’s accounts, sending in documents, completing an authorization, and obtaining transcripts.
* [IRS Tax Professionals site](https://www.irs.gov/tax-professionals): additional information regarding online tools and services for tax professionals.

**Tax Pro Account**

* If you are a paid representative and have the authority to practice before the IRS, you can use your [Tax Pro account](https://www.irs.gov/newsroom/tax-pros-can-use-their-irs-tax-pro-account-to-simplify-authorization-requests) to request authorizations for periods from the last 20 years through the current year, plus 3 future years.
* You can submit a Power of Attorney, or Tax Information Authorization, [Forms 2848 and 8821](https://www.irs.gov/submit-power-of-attorney-and-tax-information-authorizations), respectively, online.
* [Sign in or create a Tax Pro Account](https://www.irs.gov/tax-professionals/tax-pro-account).

**Document Upload Tool (DUT)**

* The [IRS Document Upload Tool](https://www.irs.gov/help/irs-document-upload-tool) allows paid tax professionals the option of submitting documents securely online on behalf of your client through IRS.gov. The Document Upload Tool is available to accept responses from nearly all notices and letters.
* A[ccess the Document Upload Tool](https://apps.irs.gov/app/digital-mailroom/notices/).
* [Watch the video: How to use the document upload tool](https://www.irsvideos.gov/Individual/PayingTaxes/DocumentationUploadToolVideo)

**Transcripts Delivery System**

* Get a transcript copy on behalf of your client via the [Transcript Delivery System (TDS)](https://www.irs.gov/tax-professionals/transcript-delivery-system-tds). You can use TDS to view your client's return and account information quickly, in a secure online session.
* Sign in or create an account with the [Transcript Delivery System (TDS)](https://la.www4.irs.gov/secureaccess/ui/?TYPE=33554433&REALMOID=06-00099fc8-741a-12ca-b419-7c2b0ad00000&GUID=&SMAUTHREASON=0&METHOD=GET&SMAGENTNAME=-SM-u0ktItgVFneUJDzkQ7tjvLYXyclDooCJJ7%2bjXGjg3YC5id2x9riHE98hoVgd1BBv&TARGET=-SM-https%3a%2f%2fla%2ewww4%2eirs%2egov%2fesrv%2ftds%2f) 
  + Note: A properly executed [Form 2848, Power of Attorney](https://www.irs.gov/forms-pubs/about-form-2848) or [Form 8821, Tax Information Authorization](https://www.irs.gov/instructions/i8821) must be on file with the IRS to access your client’s information.
* For more information, watch the video [Understanding the e-Services Transcript Delivery System](https://www.irsvideos.gov/Webinars/UnderstandingTheE-ServicesTranscriptDeliverySystem)

**Inflation Reduction Act of 2022 – Clean Energy Credits**

* Frequently Asked Questions were published offering a [general overview](https://www.irs.gov/credits-deductions/elective-pay-and-transferability-frequently-asked-questions-overview), and specific questions addressing [Elective Pay](https://www.irs.gov/credits-deductions/elective-pay-and-transferability-frequently-asked-questions-elective-pay) and [Transferability](https://www.irs.gov/credits-deductions/elective-pay-and-transferability-frequently-asked-questions-transferability) related to the clean energy credits under the Inflation Reduction Act of 2022.
* The IRS’s [Energy Credit Online tool](https://www.irs.gov/credits-deductions/register-your-dealership-to-enable-credits-for-clean-vehicle-buyers) now allows dealers and sellers of clean vehicles to complete the entire process online and receive advance payments within 72 hours. The tool will generate a Time of Sale report that the taxpayer will use when filing their tax return to claim or report the credit.
* A [fact sheet](https://lnks.gd/l/eyJhbGciOiJIUzI1NiJ9.eyJidWxsZXRpbl9saW5rX2lkIjoxMDUsInVyaSI6ImJwMjpjbGljayIsInVybCI6Imh0dHBzOi8vd3d3Lmlycy5nb3YvcHViL2lycy1wZGYvcDU4MTdmLnBkZiIsImJ1bGxldGluX2lkIjoiMjAyMzA2MTQuNzgyNTEyNzEifQ.wPtBUdY2YWfGYumYnSOBUqaphRviDYOzQuqEQlQmbyY/s/1525093504/br/205657704297-l) on elective pay and transferability for Indian tribal governments is now available.
* For more information, watch the video: [How Dealers and Sellers Register for Energy Credits Online.](https://www.irsvideos.gov/Business/Resources/HowDealersandSellersRegisterforEnergyCreditsOnline)

Stay informed, utilize the available tools, and provide the best service to your clients. Make sure to [visit the TAS website](http://www.taxpayeradvocate.irs.gov/) frequently, and [follow us on social media](https://www.taxpayeradvocate.irs.gov/contact-us/) for updated blogs, tax tips, and other helpful resources to make your filing season easier.

### Additional Resources

* [Employee Retention Credit | Internal Revenue Service (irs.gov)](https://www.irs.gov/coronavirus/employee-retention-credit)
* [Employee Retention Credit Eligibility Checklist: Help understanding this complex credit | Internal Revenue Service (irs.gov)](https://www.irs.gov/newsroom/employee-retention-credit-eligibility-checklist-help-understanding-this-complex-credit)
* [Frequently asked questions (FAQs)](https://www.irs.gov/coronavirus/frequently-asked-questions-about-the-employee-retention-credit)
* [IRS Operations: Status of Mission-Critical Function](https://www.irs.gov/newsroom/irs-operations-status-of-mission-critical-functions)