



**Communications & Liaison
STAKEHOLDER LIAISON**

Tip Reporting & Gig Economy Issues



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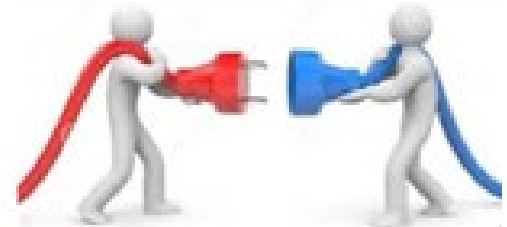
SCORE Bucks County Chapter Webinar

November 8, 2023



Stakeholder Liaison: What We Do

Stakeholder Liaison establishes and manages relationships with the tax professional community and partners that serve small businesses, multilingual, rural and underrepresented communities to promote two-way dialogue in helping taxpayers understand and meet their tax responsibilities.





Objectives

Tip Reporting by Employer: stay on the right side of compliance with guided insights.

Tip Reporting by Employee: learn how to navigate employee tip reporting efficiently.

Gig Economy: tax obligations for gig economy workers

IRS Small Business Resources on [irs.gov](https://www.irs.gov)





Tip Income Defined:

Per Internal Revenue
Code § 61:

“gross income means
ALL income from
whatever source
derived”



Tips = Income

Businesses where tipping is common need to be aware of federal income tax requirements regarding income, *especially with regard to tip income.*





Tip Income Defined – continued (cont.)

Tips are income subject to tax.
See IRC § 61.

For employees, tips are “wages”
subject to employment taxes.
See IRC §§ 3102, 3111 and
3401.





Tip Income Defined – cont. 2

Pursuant to Revenue Ruling 2012-18, Tips are:

- Additional payment
- Received from customers
- Free from compulsion





Tip Income Defined – cont. 3

Pursuant to Revenue Ruling 2012-18, Tips are:

- Unrestricted right to determine who gets the amount
- Not negotiated
- In the form of cash, cards, or from other employees

Note: Service charges are not tips





Service Charges

- Service Charges are not tips.
- Service Charges are determined by the venue's policy.
- Service Charges are wages when the employer pays the amount out to the employee.
- For example, an automatic 18% additional charge for large parties of 6 or more customers is a Service Charge. It is a wage if the employer pays the amount out to the employee.
- See Revenue Ruling 2012-18.





Tip Responsibilities – cont.

Employees Tip Obligations

Employee Report to Employer:

Any employee who receives more than \$20 a month in tips is required to:

- provide a monthly tip report
- of all tips (cash, credit, gift cards, etc.)
- by the 10th day of the following month
- to the Employer





Tip Responsibilities – cont. 2

Employees Tip Obligations – cont.

Employee Daily Tip Log and required information:

- Employee name, address, and social security number
- Employer's name and address
- Period or dates covered





Tip Responsibilities – cont. 3

Employees Tip Obligations – cont. 2

Employee Daily Tip Log and required information – cont.

- Dates worked with tips received from customers and other employees; credit and debit card tips received; and tip paid out and employee name to whom you paid the tips to
- Date furnished to Employer
- Total amount of tips received





Employee Tip Reporting Obligations

Publication 1244, Employee's Daily Record of Tips and Report to Employer includes Form 4070 and Form 4070A; a report to an employer and an employee tip log.

Form **4070A**
(Rev. August 2005)
Department of the Treasury
Internal Revenue Service

Employee's Daily Record of Tips

This is a voluntary form provided for your convenience.
See instructions for records you must keep.

OMB No. 1545-0074

Employee's name and address	Employer's name	Month and year
	Establishment name (if different)	

Date tips rec'd	Date of entry	a. Tips received directly from customers and other employees	b. Credit and debit card tips received	c. Tips paid out to other employees	d. Names of employees to whom you paid tips
1					
2					
3					
4					
5					
Subtotals					



Recordkeeping – Report to Employer

Form **4070**

(Rev. August 2005)

Department of the Treasury
Internal Revenue Service

Employee's Report of Tips to Employer

OMB No. 1545-0074

Employee's name and address

[Redacted]

Social security number

[Redacted]

Employer's name and address (include establishment name, if different)

[Redacted]

1 Cash tips received

[Redacted]

2 Credit and debit card tips received

[Redacted]

3 Tips paid out



[Redacted]

Month or shorter period in which tips were received

from [Redacted], [Redacted], to [Redacted], [Redacted]

4 Net tips (lines 1 + 2 - 3)



[Redacted]

Signature

[Redacted]

Date

[Redacted]



Taxes to collect on employee tips

- ***Income tax***
- ***Employee Social Security tax***
- ***Employee Medicare tax***
- ***Additional Medicare tax***
- Collect from wages or from other employee funds
- Calculate income tax as if the tips were supplemental wages or a part of regular wages
- Have not withheld income tax because low wages
 - Add the tips to the regular wages and withhold income tax based on the total



Two options if you withhold income tax from regular wages:

- Withhold a flat 22%
or
- Add the tips and the wages and calculate the income tax withholding as if it were a single payment
 - Subtract the tax already withheld from the wages
 - withhold the remaining tax from the tips



Employer responsibilities:

- Social Security tax on wages and tips until the wages — including tips — reach the limit
- Medicare taxes on all wages and tips

Employee's income is below the 22 percent income tax bracket:

- Using the 22 percent flat rate may mean withholding more tax than necessary
 - May cause a hardship for the employee
-
-



Not enough money to cover all taxes?

Withhold taxes in this order:

- **Regular pay**
- **Social Security**
- **Medicare**
- **Additional Medicare taxes on reported tips**
- **Income taxes on reported tips.**

Withhold any remaining unpaid federal income taxes from the employee's next paycheck





Can't collect all the employee's Social Security and Medicare taxes on tips by the 10th day of the month following the month after employee reported the tips:

- **Employer does not have to collect the taxes**
- **Be sure to show the uncollected amount as an adjustment on your employment tax return**
- **Include those taxes on the employee's Form W-2**





Form 8027 and Large Food and Beverage Establishments





Food and Beverage (F&B) Operation Defined

- **Any business activity which provides food or beverages for consumption on the premises**
- **Exceptions:**
 - Fast food operations defined as one that customers order, pick up and pay for food or beverages at a counter or window, then carry to another location on or off premises
 - Delivery or takeout only operations





Food and Beverage Operations Defined – Continued – cont.

- **Food and beverage operations are venues, stores, rooms, outlets or cost centers**
- **Requires a separate Form 8027 to be filed:**
 - Multiple Locations – Each location is considered a separate activity
 - Single Building with Multiple Activities – Each activity records gross receipts separately



Food and Beverage Operations Defined – cont. 2

- **Tipping of Food and Beverage employees by customers is customary**
 - Instructions for Form 8027
 - Regulations Section 31.6053-3(j)(7) and (18)



“Large” Food and Beverage Operations

- **The 10-Employee Test includes ALL food and beverage operations/activities under the one Employer Identification Number (EIN)**
 - Include ALL employees at ALL locations, even those with less than 10 employees, except fast food activities or anyone who owns 50%
 - Don't apply the 10-employee test separately to each operation/activity

Regulation section 31.6053-3(j)(9)





Large F&B Example

- **The Rose Casino has the following separately located F&B operations:**
 - Fine dining with 20 tipped employees and 7 non-tipped employees
 - Café with 5 tipped employees and 3 non-tipped employees
 - Bar with 20 tipped employees and 5 non-tipped employees
 - Dinner showroom with 50 tipped employees and 10 non-tipped employees





Large F&B Example – cont.

10-Employee Test Example

For the 10-Employee Test, Rose Casino must:

- Count all employees at all food or beverage operations for the 10-employee test, including the non-tipped employees (e. g. managers, cooks) as well as food or beverage employee
- Not calculate 10-employee test separately for each operation/activity





Filing Requirements

Form **8027**
 Department of the Treasury
 Internal Revenue Service

Employer's Annual Information Return of Tip Income and Allocated Tips

OMB No. 1545-0714

2020

▶ See the separate instructions.

▶ Go to www.irs.gov/Form8027 for instructions and the latest information.

Check if: Amended Return <input type="checkbox"/> Final Return <input type="checkbox"/>	Name of establishment	Employer identification number
	Number and street (don't enter a P.O. box). See instructions.	Type of establishment (check only one box)
	City or town, state, and ZIP code	<input type="checkbox"/> 1 Evening meals only <input type="checkbox"/> 2 Evening and other meals <input type="checkbox"/> 3 Meals other than evening meals <input type="checkbox"/> 4 Alcoholic beverages





Filing Requirements – cont.

- **File a separate Form 8027 for each Food & Beverage activity**
- **Use Form 8027-T – Transmittal of Employer’s Annual Information Return of Tip Income and Allocated Tips**
- **Mail paper forms by February 29, 2024**





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Filing Requirements – cont. 2

Form 8027-T Department of the Treasury Internal Revenue Service	Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips		OMB No. 1545-0714
	▶ Go to www.irs.gov/Form8027T for the latest information. ▶ For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8027.		2020
Type or print employer's name, address, and employer identification number as shown on Form 8027.	Employer's name		Employer identification number
	Number and street (or P.O. box number, if mail isn't delivered to street address)	Apt. or suite no.	Number of accompanying Forms 8027
	City or town, state, and ZIP code (if a foreign address, see the Instructions for Form 8027)		

Use Form 8027-T to send paper Forms 8027 to the Internal Revenue Service if you have more than one establishment for which you have to file Form 8027.

File Form 8027-T along with accompanying Forms 8027 with the Department of the Treasury, Internal Revenue Service, Ogden, UT 84201 by March 1, 2021.





Filing Requirements – cont. 3

- **Submit electronically by March 31**
- **Go to [IRS.gov/FIRE](https://www.irs.gov/FIRE) for information to electronically file; mandatory for 250+ Form 8027s**

Employers Under Tip Agreement

- **Submit Forms 8027 to:
SBSE.Tip.Compliance@IRS.Gov on or before
March 31st**





Filing Requirements – cont. 4

- **Employer Under Tip Agreement**
- **Required to submit year-end reports which includes Form 8027**
- **Must use 10-Employee Test to verify filing requirement**
- **Must notify the IRS of the reason not required to file Form 8027, if applicable**





Filing Requirements – Tax Tip

Tax Tip:

- **Prepare Form 8027 prior to issuing your W-2s in case Allocated Tips are required to be reported in Box 8**
- **Otherwise, W-2Cs will need to be prepared for affected Employees if Allocated Tips are later determined to be applicable**





Filing Requirements – Tax Tip – cont.

Tax Tip:

- **Directly tipped employees reporting tips less than 8% of sales are subject to allocated tips**
- **Report allocated tips in Box 8 of W-2**

Employers Under Tip Agreement

- **Include Allocated Tips in Box 8 of W-2 for Non-Participating Employees Only**
- **Allocated Tips are NOT included in Tips reported on Form 14439, Employee Year-End Report**





Allocated Tips

- **The 8% allocation rate is required to be used unless the taxpayer has received approval from the Internal Revenue Service to use a lesser allocation rate**
 - **Must attach IRS Determination Letter**
- **Refer to Instructions for Form 8027 for the procedures to petition the IRS for approval to apply a lesser rate than 8%**



Allocated Tips – cont.

- **Petitions for lower allocated tip rate:**
 - Cannot be less than 2%
 - Must include sufficient information to demonstrate tips are lower than 8%
 - Form 8027, if any, for three preceding years
 - Menu
 - Detail description of establishment
 - Include user fee
 - Signed under penalties of perjury





Allocated Tips – cont. 2

To calculate Allocated Tips:

Gross Receipts (Line 5)	\$650,000
8% of Line 5 (Line 6)	\$ 52,000
Less Indirect Tips (Line 4a)	<u>\$ 11,700</u>
Direct Employees Share of 8%	\$ 40,300
Less Direct Tips (Line 4b)	<u>\$ 17,000</u>
Allocated Tips Shortfall (Line 7)	\$ 23,300





Allocated Tips – cont. 3

- **Allocated Tips:**
 - Determined per outlet or establishment
 - May indicate tip underreporting
 - Use Charged Receipts with Charge Tips to analyze compliance
 - Unreported tips can lead to additional liabilities for social security and Medicare tax





Allocated Tips – cont. 4

- **Allocated Tips:**
 - Allocated Tips are calculated separately for each operation/activity
 - Use all directly tipped employees to determine each employee's share of the 8% of Sales regardless of method
 - Allocate shortfall to directly tipped employees who reported less than 8% of sales as tips
 - Report in Box 8 of W-2
 - Do not apply to indirectly tipped employees





Allocated Tips – cont. 5

Employers Under Tip Agreement

- **If outlet has 100% participation, then Allocation of Tips is not required for that outlet**
- **Include in Box 8 of W-2 for non-participating employees only**
- **Participation Status is based on established tips rates applied for**
 - The entire year for existing employees
 - Within 60 days of hire for new employees





Participation Status

Employers Under Tip Agreement

- **New Hires – A Non-Participant is a newly hired tipped employee who fails to join the program within 60 days from their Date of Hire or joined, but failed to participate in the program for the remainder of the calendar year**



Participation Status – cont.

Employers Under Tip Agreement

- **Employee is hired 3/5/2023:**
 - On 5/10/2023 indicates he wants to join the program. The employee is beyond the 60-day time period.
 - Joins on 3/10/2023 but drops out of the program on 10/15/2023.
- **Employee is a non-participant for both examples.**
- **Non-participants are subject to the Allocated Tip rules**





Allocated Tips

- **The 8% allocation rate is required to be used unless the taxpayer has received approval from the Internal Revenue Service to use a lesser allocation rate**
 - **Must attach IRS Determination Letter**
- **Refer to Instructions for Form 8027 for the procedures to petition the IRS for approval to apply a lesser rate than 8%**



Key Points

- **File separate Form 8027 for each operation/activity that records gross receipts separately, i. e. separate revenue center**
- **Exclude Non-Allocable Sales**
- **Exclude Auto Gratuities or Service Charges on Form 8027 but include in W-2s as wages if distributed to employees**





Key Points – cont.

- **Allocated Tips (Line 7) is included in Box 8 of W-2 for directly tipped employees reporting less than 8% of revenue in tips**
- **File electronically if possible**
- **Prepare Form 8027 in January to determine if Allocated Tips apply for filing correct and accurate W-2s**





Tell your tipped employees:

- If all the federal income taxes and additional Medicare tax on their wages and tips won't be collected by year's end
 - They may need to make estimated tax payments
- If an employee doesn't pay enough tax through withholding or by making estimated tax
 - They may be subject to an underpayment penalty





Withholding taxes:

- No difference between full or part-time employees or if the worker has another job
- Only responsible for knowing when the employee meets the wage base for the wages you paid

Exceptions:

- Acquire an existing business – may include the wages paid by the previous employer to calculate annual wage limit for Social Security tax purposes
- More information in the section on Successor Employers in IRS Publication 15





Common Question – 1

Sally owns Best Cuts Ever salon and also works as a stylist. She has loyal customers that have been with her for more than two decades. Many of her customers feel like old friends. During their time in the chair getting a haircut, they often talk about their personal lives. The “tips” they give feel like a “thank you” not a tip. Are these really tips?





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Answer – 1

Yes, as the owner of the salon, the tip is reported as business income.

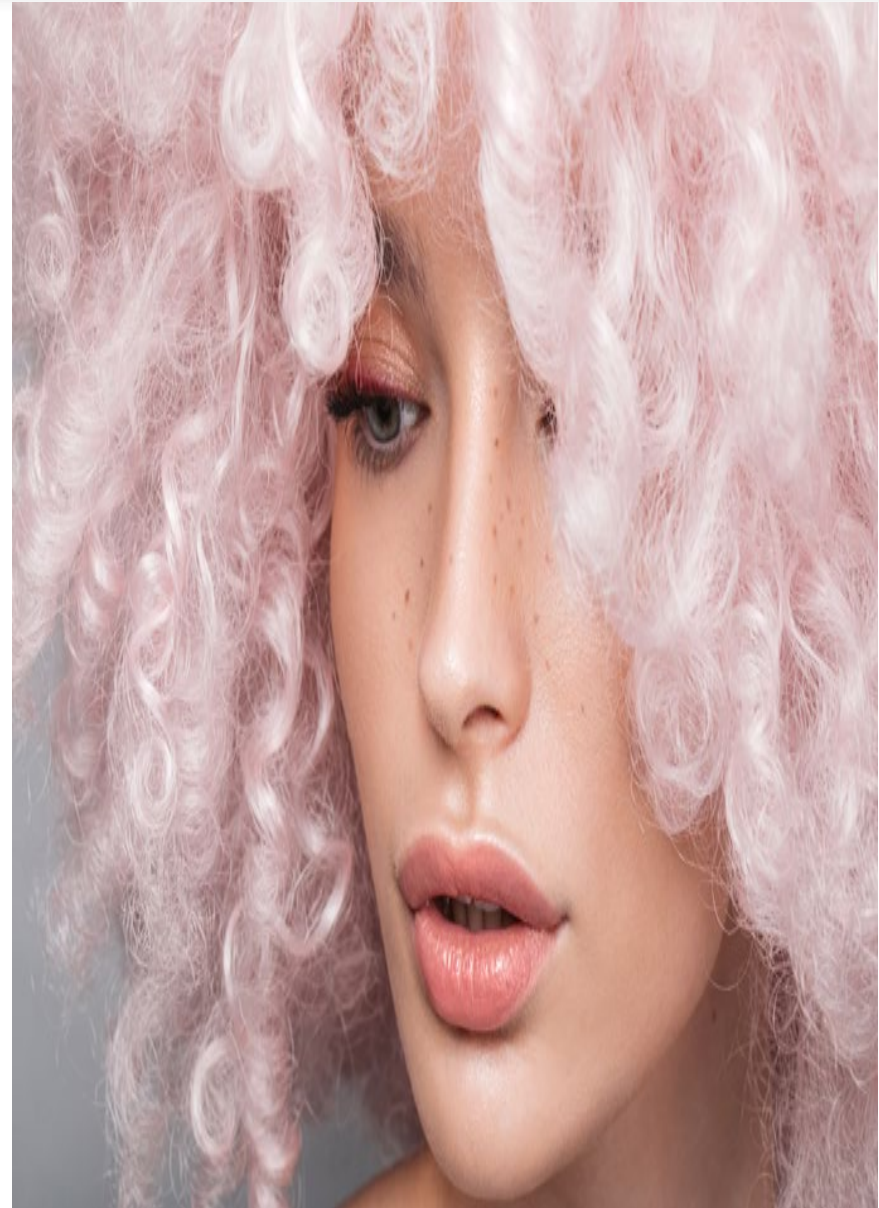
Amounts received from all customers regardless of the years of the relationship are income and must be reported on the federal tax return.





Common Question – 2

Vivian works at Best Cuts Ever salon as a stylist. She uses her tip money to pay for decorations for her booth and fuel for her car. Sometimes she picks up groceries. Since the tips are used for necessary items, are they really income?





Answer – 2

Yes, the amounts received from all customers are income and must be reported on the federal tax return.

Note: if Vivian is a booth renter, the amount is reported as business income.

If Vivian is an employee, the amount is reported to her Employer as tips by the 10th day of the following month. The Employer will add the amount to her W-2.





Additional Resources

- **[IRS.gov/Form8027](https://www.irs.gov/Form8027) –**
 - Most Recent Form, Instructions and Legislative Updates
 - 10-Employee Test Worksheet for Determining if You Must File Form 8027
 - Petition Lower Tip Rate
- **[IRS.gov/CPEO](https://www.irs.gov/CPEO) – Payroll and Tax Reporting Responsibilities for Certified Professional Employer Organizations**
- **[IRS.gov/irb/2020-1](https://www.irs.gov/irb/2020-1) – User Fee to Petition for Lower Rate**





Additional Resources – cont.

- **Publication 1239 – Specifications for Electronic Filing of Form 8027, Employer’s Annual Information Return of Tip Income and Allocated Tips**
- **I.R.B. 2012-16 (6/25/2012) – Rev. Rul. 2012-18 – Tax Treatment of Tips and Difference between Service Charges and Tips**
- **Regulation Section 31.6053-3**



Resources for Tip Program

- **Publication 3144 – Tips on Tips (A Guide to Tip Income Reporting) for Employer**
- **Publication 3148 – Tips on Tips (A Guide to Tip Income Reporting) for Employee**
- **P1244 - Employee's Daily Record of Tips and Report of Tips to Employer**
- **P4932 - Gaming Industry Tip Compliance Agreement (GITCA)**



Resources for Tip Program – cont.

- **P4936 - Your Guide to Maintaining and Complying with GITCA**
- **P4985 - Gaming Industry Tip Compliance Agreement for Tipped Employees**
- **P5111 - Gaming Industry Tip Compliance Agreement Benefit to Participants**

NTRC Email: SBSE.Tip.Compliance@IRS.Gov





Resources

Pub 531 – Reporting Tip Income

Pub 1244 & Pub 1244 (PR) – Employee’s Daily Record of Tips and Report to Employer (Forms 4070 and 4070A)

Pub 3148 – Tips on Tips (A Guide to Tip Income Reporting for Employees)

**These products can be downloaded from IRS website at:
www.irs.gov under Forms and Publications and/or ordered calling
800-829-3676**





Resources – cont.

Pub 3148 (SP) – Reporting your Tip Income, Spanish

**Pub 3144 – Tips on Tips (A Guide to Tip Income Reporting)
for Employers**

**Pub 4902 – Tax Tips for the Cosmetology and Barber
Industry**





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Gig Economy Tax Issues

**Leslie Chambers
Score Bucks County Webinar
November 8, 2023**





A Note Before We Begin ...

This presentation is informational; it is not intended to provide specific tax advice on any given factual situation.





Gig Economy Tax Center

If you use an online platform to provide services such as renting out a spare bedroom, providing car rides, or connecting with customers to provide other goods or services, you're involved in the gig economy.

The IRS developed the Gig Economy Tax Center to help you meet your gig economy tax obligations.





Form 1040 E/S - Estimated Tax for Individuals

Direct pay

**EFTPS (Electronic Federal Tax Payment
System)**

**Form W-4 - Employee's Withholding
Allowance Certificate**





Independent Contractor

Recordkeeping and timeframes

Car expenses

Business use of your home

Business transactions





Estimated Tax Payments

- **Use estimated tax payments:**
- for income not subject to withholding or
- if you do not have enough withholding from salary, pension or other income
- **Pay estimated taxes based on your expected earning for income and self-employment tax:**
- Use prior year return as a guide
- Form 1040-ES, worksheet





Estimated Tax Due Dates

Estimated tax payments are due as follows:

- January 1 to March 31 payment is due April 15*
- April 1 to May 31 payment is due June 15
- June 1 to August 31 payment is due September 15*
- September 1 to December 31 payment is due January 15 of the next year

Visit [IRS.gov/payments](https://www.irs.gov/payments) to view payment options





Gig economy and your taxes: things to know

What do driving for a ride-sharing company, renting out a room through a rental service, and working for a company that outsources errands and tasks have in common? These are all examples of the gig economy. Just like any other office job, money earned through the gig economy is taxable.

As a gig economy worker, it's your responsibility to keep track of the money you make and report it on your tax return.

This means if you receive income from a gig economy activity, it's generally taxable even if you don't receive a Form 1099-MISC, Form 1099-K, W-2 or other income statement. On the other hand, your business expenses may be deductible, depending on tax limits and rules.

Pay your taxes as you go

If you earn a paycheck as a gig economy employee, your employer usually withholds tax from your pay to help cover taxes you owe. If you're a gig economy worker who's not considered an employee, two ways you can help cover your taxes are:

- Fill out and submit a new Form W-4 for other jobs where you work as an employee.
- Make quarterly [estimated tax payments](#) to help pay your taxes throughout the year, including self-employment tax.

Keep good records

The IRS requires you to keep adequate proof of income and expenses. Some gig companies will track some of this information for you and send you a W-2, 1099-MISC or a 1099-K at the end of the year. Even if they don't, it's important that you keep track of all your income and expenses to report on your tax return.

Check your tax payments

A Paycheck Checkup using the [IRS Withholding Estimator](#) can help you see if you should make additional tax payments to avoid an unexpected tax bill or underpayment penalty when you file your tax return. This is especially important if you:

- Have multiple jobs - especially if you don't have each employer withhold taxes.
- Expect to pay self-employment tax.





Gig Economy Tax Center

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Businesses and Self-Employed

Small Business and Self-Employed

Employer ID Numbers

Business Taxes

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Self-Employed

Starting a Business

Operating a Business

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What is the Gig Economy?

The gig economy—also called sharing economy or access economy—is activity where people earn income providing on-demand work, services or goods. Often, it’s through a digital platform like an app or website.

Gig Economy Income is Taxable

You must report income earned from the gig economy on a tax return, even if the income is:

- From part-time, temporary or side work
- Not reported on an information return—like a Form 1099-K, 1099-MISC, W-2 or other income statement
- Paid in any form, including cash, property, goods, or virtual currency

What to Do

Gig Workers

Find forms, keep records, deduct expenses, file and pay taxes for your gig work.

[Manage Taxes for Your Gig Work](#)



Your Taxes in the Sharing Economy YouTube Video

Digital Platforms and Businesses

Classify workers, report payments, pay and file taxes for a digital marketplace or business.

[Manage Taxes for a Digital Platform](#)



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IRS Resources for Small Business Owners



Small Business and Self-Employed Tax Center – [IRS.gov/smallbiz](https://www.irs.gov/smallbiz)

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Large Business

What You'll Find Here

Resources for taxpayers who file Form 1040 or 1040-SR, Schedules C, E, F or Form 2106, as well as small businesses with assets under \$10 million.

Information For

- [Self-Employed](#)
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IRS Small Business Self-Employed Tax Center YouTube Video

Preparing Your Taxes

- [Business Tax Credits](#)
- [Deducting Expenses](#)
- [Recordkeeping](#)
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- [Filing and Paying Your Business Taxes](#)
- [IRS Tax Calendar for Businesses and Self-Employed](#)
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[IRSVideos.gov/business](https://www.irs.gov/business)



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- Taxpayer First Act
- Affordable Care Act
- Bank Secrecy Act
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- Changing Your Business
- Disaster Information
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- Post-Filing Issues
- Resources
- Retirement Plans
- Scams and Fraud
- Starting a Business
- Small Business Tax Workshop

Information for Businesses

Use the buttons on the left to view all presentations in a specific category





Recommended Reading for Small Businesses

A comprehensive list of helpful publications for small businesses. Most are available to browse online. All may be downloaded in Adobe PDF format and printed.

Publication	Description
Publication 15	Publication 15, (Circular E), Employer's Tax Guide
Publication 334	Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)
Publication 463	Travel, Entertainment, Gift, and Car Expenses
Publication 505	Tax Withholding and Estimated Tax
Publication 535	Business Expenses
Publication 583	Starting a Business and Keeping Records
Publication 587	Business Use of Your Home (Including Use by Day-Care Providers)
Publication 966	EFTPS – The Secure Way to Pay Your Taxes
Publication 1635	Understanding Your EIN - Employer Identification Numbers
Publication 1779	Independent Contractor or Employee





[IRS.gov/help/languages](https://www.irs.gov/help/languages)

Languages

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We know that tax information can be hard to understand in any language. It can be even harder if that information isn't offered in the language you know best. We're translating our tax resources into more languages. Until we do, we're offering basic tax information in these twenty languages.

Choose from the languages listed below to get the information you need to pay your taxes and file a federal tax return.

- | | | | |
|--------------------------|---------------------------|-------------------------|--------------------------------|
| Español | 中文 (繁體) | 中文 (简体) | Tiếng Việt |
| 한국어 | русский | العربية | kreyòl ayisyen |
| Tagalog | Português | Polski | فارسی |
| Français | 日本語 | ગુજરાતી | ਪੰਜਾਬੀ |
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- ✓ Reminders and tips to assist small businesses/self-employed with tax compliance
- ✓ IRS News Releases and special IRS announcements that pertain to SB/SE customers

Connect with the IRS on **Social Media**: IRS2Go mobile app, Twitter, YouTube and more. Get tax updates and information.



Espanol



Espanol



Multilingual



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1040 and Schedules

1-3

Individual Tax Return



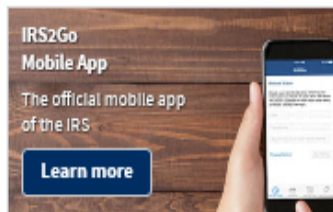
IRS Extends Filing Deadline

Individuals now have until May 17



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Other 1040 Schedules

Information About the
Other Schedules Filed With



Third Economic Impact Payments

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Form 2290

Heavy Highway Vehicle Use
Tax Return

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Recovery Rebate Credit

You may qualify if you didn't get a payment



A Closer Look

NEW: IRS employees help others during COVID

[#IRS](#) strongly urges taxpayers to not file amended returns related to the new legislative provisions in the American Rescue Plan Act until the agency issues additional guidance.

<https://t.co/mgDlwUGRwJ>

[#COVIDreliefIRS](https://twitter.com/TIZobMCfko)

[pic.twitter.com/TIZobMCfko](https://twitter.com/TIZobMCfko)

— IRSnews (@IRSnews) March 18, 2021



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Notas de prensa, actualizaciones de la ley tributaria e información tributaria general

- Consejos Tributarios (IRS Tax Tips)
- IRS Newswire
- IRS Guidewire
- Noticias del IRS en Español
- Alertas de la Oficina de Responsabilidad Profesional (OPR, por sus siglas en inglés)
- Estadísticas tributarias

Profesionales de impuestos y socios de IRS

- Noticias electrónicas para profesionales de impuestos
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- Benefits
- Virtual and in-person events
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Employee Expectations

- Why work for the IRS
- Equal Opportunity Employer
- Employment Criteria
- IRS Career Information Sessions
- Great Training Opportunities





Thank You!

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QUESTIONS?

