

# 2022 South Jersey Working Together Resource Document

## Examinations

[Publication 3498 \(Rev 11-2004\) \(irs.gov\)](#)

[Publication 3498-A \(rev. 5-2021\) \(irs.gov\)](#)

[Publication 5264 \(12-2016\) \(irs.gov\)](#)

[Audit Techniques Guides \(ATGs\) | Internal Revenue Service \(irs.gov\)](#)

[IRM | Internal Revenue Service \(irs.gov\)](#)

[| IRM Part 4 Examining Process \(irs.gov\)](#)

[IRS Video Portal Home Page \(irsvideos.gov\)](#) (good for reviewing on how an exam/audit works)

## Insolvency & Collections & Bankruptcy

[Publication 594 \(Rev. 07-2018\) \(irs.gov\)](#)

[| IRM Part 5 Collections \(irs.gov\)](#)

[Publication 1660 \(Rev. 1-2020\) \(irs.gov\)](#)

[Collection Process for Taxpayers Filing and or Paying Late | Internal Revenue Service \(irs.gov\)](#)

[Declaring Bankruptcy | Internal Revenue Service \(irs.gov\)](#)

[The "What Ifs" for Struggling Taxpayers | Internal Revenue Service \(irs.gov\)](#)

[What if I am insolvent? | Internal Revenue Service \(irs.gov\)](#)

[Form 982 \(Rev. March 2018\) \(irs.gov\)](#)

[Publication 908 \(Rev. February 2022\) \(irs.gov\)](#)

[What if I file for bankruptcy protection? | Internal Revenue Service \(irs.gov\)](#)

[Publication 5082 \(rev. 12-2020\) \(irs.gov\)](#)

## **Taxpayer Advocate Service**

[Home - Taxpayer Advocate Service \(TAS\) - Taxpayer Advocate Service \(irs.gov\)](#)

[Taxpayer Roadmap Tool - Taxpayer Advocate Service \(irs.gov\)](#)

[Taxpayer Rights - Taxpayer Advocate Service \(irs.gov\)](#)

[Our Reports to Congress - Taxpayer Advocate Service \(irs.gov\)](#)

[How to Contact Us - Taxpayer Advocate Service \(irs.gov\)](#)

[IRS Operations During COVID-19: Mission-critical functions continue | Internal Revenue Service](#)

[Help for taxpayers and tax pros: Tax season alerts and planning ahead for 2023 | Internal Revenue Service \(irs.gov\)](#)

## **Hot Topics**

[IRS reminds employers of penalty relief related to claims for the Employee Retention Credit | Internal Revenue Service](#)

[COVID-19-Related Employee Retention Credits: How to Claim the Employee Retention Credit FAQs | Internal Revenue Service \(irs.gov\)](#)

[Employee Retention Credit | Internal Revenue Service \(irs.gov\)](#)

[About Form 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund | Internal Revenue Service \(irs.gov\)](#)

[Virtual Currencies | Internal Revenue Service \(irs.gov\)](#)

[Examples of indictments on hidden crypto](#)

[Working Virtually: Protecting Tax Data at Home and at Work | Internal Revenue Service \(irs.gov\)](#)

[Advance Child Tax Credit Payments in 2021 | Internal Revenue Service \(irs.gov\)](#)

[2021 Child Tax Credit and Advance Child Tax Credit Payments Frequently Asked Questions | Internal Revenue Service \(irs.gov\)](#)

[Charitable Contribution Deductions | Internal Revenue Service \(irs.gov\)](#)

[IRS announces changes to retirement plans for 2022 | Internal Revenue Service](#)

[20214101f \(irs.gov\)](#)

[Paycheck Protection Program | U.S. Department of the Treasury](#)

[IRS provides further details on additional relief for certain partnerships preparing schedules K-2 and K-3 for 2021 | Internal Revenue Service](#)

[Serve Your Clients | Internal Revenue Service \(irs.gov\)](#)

[Understanding Your Form 1099-K | Internal Revenue Service \(irs.gov\)](#)

## **Office of Professional Responsibility/Ethics**

[The Office of Professional Responsibility \(OPR\) At-a-Glance | Internal Revenue Service \(irs.gov\)](#)

[Treasury Department Circular No. 230 \(Rev. 6-2014\) \(irs.gov\)](#)

[TD Circular 230 \(SP\) \(9-2020\) \(irs.gov\)](#)

[Publication 947 \(Rev. February 2018\) \(irs.gov\)](#)

[Form 2848 \(Rev. January 2021\) \(irs.gov\)](#)

[Form 8275 \(Rev. August 2013\) \(irs.gov\)](#)

[Form 8867 \(Rev. December 2021\) \(irs.gov\)](#)

[Subscribe to News and Updates from OPR | Internal Revenue Service \(irs.gov\)](#)

[Rights and Responsibilities of Practitioners \(irs.gov\)](#)

[Guidance on Restrictions During Suspension or Disbarment from Practice Before the IRS](#)

[Disciplined Practitioners | Internal Revenue Service \(irs.gov\)](#)

[Frequently Asked Questions | Internal Revenue Service \(irs.gov\)](#)

[Final Agency Decisions \(FADs\) | Internal Revenue Service \(irs.gov\)](#)

[Frequently Asked Questions: Deceased Tax Practitioner | Internal Revenue Service \(irs.gov\)](#)

[IRS Video Portal Home Page \(irsvideos.gov\)](#)

## **ACS TOLL FREE**

[IRS unveils voice and chat bots to assist taxpayers with simple collection questions and tasks; provides faster service, reduced wait times | Internal Revenue Service](#)

Chat bots are now available in the following links:

[Payments | Internal Revenue Service \(irs.gov\)](#)

[Payment Plans Installment Agreements | Internal Revenue Service \(irs.gov\)](#)

[Pague sus impuestos en línea | Internal Revenue Service \(irs.gov\)](#)

[Información adicional sobre los planes de pagos | Internal Revenue Service \(irs.gov\)](#)

## **MISCELLANEOUS**

[Tax Professionals | Internal Revenue Service \(irs.gov\)](#)

[Continuing Education for Tax Professionals | Internal Revenue Service \(irs.gov\)](#)

[IRS Nationwide Tax Forums Information | Internal Revenue Service](#)

[Webinars for Tax Practitioners | Internal Revenue Service \(irs.gov\)](#)

[Has your business become the victim of a data security breach? | Internal Revenue Service \(irs.gov\)](#)

[Reporting Unauthorized Accesses, Disclosures or Data Breaches | Internal Revenue Service \(irs.gov\)](#)

[Data Theft Information for Tax Professionals | Internal Revenue Service \(irs.gov\)](#)

[Publication 4557 \(Rev. 7-2021\) \(irs.gov\)](#)

[Identity Theft Central | Internal Revenue Service \(irs.gov\)](#)