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LIST OF SUBSTANTIVE CHANGES AND ADDITIONS

PPC’s Guide to Dealing with the IRS

Thirtieth Edition (July 2022)

Highlights of This Edition

The following are some of the important new features of the 2022 Edition of *PPC’s Guide to Dealing with the IRS*:

- **Examples and Court Cases.** New examples and recent court cases have been added throughout the *Guide*.
- **COVID-19 Impact.** COVID-19 recent changes and its continuous impact has been updated throughout the *Guide*.
- **Client Profiles.** New client profiles have been added and updated throughout the *Guide*.
- **New practice aids.** New practice aids have been added and updated throughout the *Guide*.

In addition to these featured items, your *Guide* includes the following update items detailed below.

<u>Chapter</u>	<u>Substantive Changes and Additions</u>	<u>Reference</u>
CHAPTER 1 Overview of IRS Practice	1. Updated discussion on IRS issued memo allowing employees to accept images and/or digital signature on documents for determining tax liability.	Section 100
	2. Updated discussion on IRS’s top 10 challenges in order of priority.	Section 101
CHAPTER 2 Tax Overpayments and Interest	1. Updated discussion on impact of COVID-19 on refund requests.	Section 200
	2. Added discussion on “Where’s My Amended Return”.	Section 201
	3. Added coverage on Joint Committee of Taxation review of large refund claims.	Section 201
	4. Expanded discussion on economic impact payments.	Section 203
	5. Updated discussion on statute of limitations for filing refund claims.	
CHAPTER 3 Statutes of Limitations	1. Added new discussion for the interim IRS guidance on statute of limitations issues under Section 965(k).	Section 301
	2. Added a recent Supreme Court case addressing equitable tolling of the time to petition the U.S. Tax Court after a Collection Due Process Appeal.	Section 310
CHAPTER 4 Audit Procedures and Taxpayer Rights	1. Added new discussion on auditing prior year returns in NOL carryback cases.	Section 406
	2. Added new discussion on Section 6751 supervisory approval requirements.	Section 407
CHAPTER 5 Audits of Individual Returns	1. Expanded discussion on the virtual currency question on Form 1040.	Section 510

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	2. Expanded discussion on qualified business income deduction adjustments on audit reports and revised audit reports to reflect recent IRS guidance.	Section 510
	3. Added new discussion on other ways IRS target certain issues.	Section 510
CHAPTER 6 Audits of Business Returns	1. Added new discussion on the availability of IRS Practice Units.	Section 604
	2. Expanded discussions on BBA Partnership with relevant guidance from updated IRM provisions.	Section 607
CHAPTER 7 Audits of Other Returns	1. Expanded discussion on the Notice of Determination documentation from IRS.	Section 703
CHAPTER 8 Appeals and Alternative Dispute Resolution	1. Expanded discussion on the Compliance Assurance Process (CAP) program.	Section 802
	2. Expanded discussion on docketed cases.	Section 803
	3. Added new tax court case (<i>Boechler</i>)	Section 812
CHAPTER 9 Assessments and Abatements	1. Added new discussion on prompt assessments to benefit the IRS.	Section 905
CHAPTER 10 Collection Procedures and Installment Agreements	1. Expanded discussion on the techniques IRS use in the collection process.	Section 1002
CHAPTER 11 Liens, Levies, Seizures, and Sale of Taxpayer's Property	1. Added new discussion on strategies to avoid the filing of a notice of federal tax lien.	Section 1106
	2. Added new discussion on strategies to avoid an IRS levy, seizure, and sale of property.	Section 1111
CHAPTER 12 Innocent Spouse Relief	1. Added new example on partial relief for spouse with no knowledge of an erroneous item on tax return.	Section 1202
CHAPTER 13 Offers in Compromise	1. Added new discussion on the changes in refund procedures for OICs.	Section 1301
	2. Added new discussion on FATCA research.	Section 1303
CHAPTER 15 Bankruptcy	1. Expanded discussion on Chapter 11 reorganization.	Section 1502
	2. Expanded discussion on Chapter 13 Adjustment of debts of an individual with regular income.	Section 1502
	3. Added new example on strategizing discharge of taxes in an individual bankruptcy.	Section 1506
	4. Added new example on recognizing when the Sec. 1398 election should be made in a Chapter 7 and Chapter 11 case.	Section 1506
	5. Added new example on strategies for addressing business taxes in bankruptcy.	Section 1508
CHAPTER 16 Representing Nonfilers	1. Updated discussion on new version of Form 14457 Voluntary Disclosure Preclearance Application.	Section 1601
	2. Added new link to IRS virtual currency FAQs.	Section 1601

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	3. Added new case law on willful and non-willful FBAR cases.	Section 1601
CHAPTER 17 Taxpayer and Preparer Penalties	1. Added <i>Sand Investment</i> case on approval requirements by an immediate supervisor.	Section 1705
CHAPTER 18 Criminal Penalties	1. Added a new item to the list of financial crimes.	Section 1801
	2. Added new discussion on IRS Criminal Investigation Voluntary Disclosure Practice.	Section 1801
	3. Added new discussion on Voluntary Disclosure Programs for taxpayers with undisclosed foreign financial assets.	Section 1801
CHAPTER 19 Rules of Practice	1. Expanded discussion on the enrolled agent written examination.	Section 1903
	2. Expanded discussion on the additional changes to Circular 230 proposed on the most recent IRSAC report.	Section 1904
	3. Added new discussion on common tips in recognizing a possible data breach on taxpayer, tax professional and tax firm.	Section 1904
Chapter 20 Access to Information	1. Added new discussion on Tax Pro Account.	Section 2001
	2. Added new practice aid for steps in requesting your client's tax account transcripts using TDS.	Appendix 20E
	3. Added new practice aid with checklist for practitioners to use in helping taxpayers request transcripts.	Appendix 20D
	4. Expanded discussion on IRS transcripts.	Section 2002
	5. Added new discussion on new identity verification process.	Section 2002
	6. Expanded discussion on reliance on Fact Sheet FAQs.	Section 2003
	7. Added new discussion on Interim Guidance.	Section 2003
Chapter 22 Client Profiles	1. Added new profile for filing claim for refund.	Section 2209
	2. Added new profile for statute of limitations on assessment and collection.	Section 2210 Section 2211
	3. Added new profile for examination with uncertain tax positions.	Section 2212
	4. Added new profile for field audit of individual income tax return.	Section 2213
	5. Added new profile for handling a CP2000 notice.	Section 2214
	6. Added new profile for examination of business return.	Section 2215
	7. Added new profile for securing currently not collectible status.	Section 2216
	8. Added new profile for representing taxpayers in a criminal investigation.	Section 2217

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	9. Added new profile for offer in compromise doubt as to liability.	Section 2218
	10. Added new profile for handling disagreement to an IRS examination assessment.	Section 2219
	11. Added new profile for handling an examination appeals case.	Section 2220
	12. Added new profile for the release of levy for in-business trust fund taxpayer.	Section 2221
	13. Added new profile for application for discharge of business assets.	Section 2222