

# Current Federal Tax Developments

Week of October 21, 2019

Edward K. Zollars, CPA  
(Licensed in Arizona)

ACCOUNTING  
CONTINUING EDUCATION

CURRENT FEDERAL TAX DEVELOPMENTS  
WEEK OF OCTOBER 21, 2019  
© 2019 Kaplan, Inc.  
Published in 2019 by Kaplan Financial Education.

Printed in the United States of America.

All rights reserved. The text of this publication, or any part thereof, may not be translated, reprinted or reproduced in any manner whatsoever, including photocopying and recording, or in any information storage and retrieval system without written permission from the publisher.



# Current Federal Tax Developments

Kaplan Financial Education

## Table of Contents

Section: 51 Due to Delays in the Issuance of WOTC Certifications, Agents Directed to Not Challenge Taxpayers Who Claim Credit in Year Certification Received .....	1
Section: 199A Draft 2019 Form 1120-S Instructions Adds New K-1 Statements for §199A ..	3
Section: 3121 Social Security Wage Base and Other Related Items for 2020.....	6
Section: 6072 IRS Issues Second Draft of Form 1040, Schedule K-1, Asking for Disregarded Entity EIN.....	7
Section: 7345 IRS Declines to Pause Notifying State Department of Seriously Delinquent Taxpayers Seeking Assistance from Taxpayer Advocate Service .....	9



**SECTION: 51**  
**DUE TO DELAYS IN THE ISSUANCE OF WOTC**  
**CERTIFICATIONS, AGENTS DIRECTED TO NOT CHALLENGE**  
**TAXPAYERS WHO CLAIM CREDIT IN YEAR CERTIFICATION**  
**RECEIVED**

**Citation: LB&I and SB/SE Joint Directive on the Work**  
**Opportunity Tax Credit per Internal Revenue Code Section**  
**51 (IRC § 51), LB&I-04-1019-011, 10/10/19**

The IRS Large Business and International (LB&I) and Small Business/Self-Employed (SBSE) Divisions have issued a memorandum to agents regarding issues with claims of the Work Opportunity Credit.<sup>1</sup> Agents are directed not to question the timing of claiming the work opportunity credit when the employer claims the credit in the year a delayed certification is received rather than the year the employer paid or incurred qualified wages.

The memorandum explains the basics of the program as follows:

In general, IRC § 51 provides a WOTC for employers who hire and pay qualified wages, as defined in IRC §§ 51(b) and (e), to individuals who are certified members of targeted groups, in accordance with IRC § 51(d)(13). However, third-party payers, such as Professional Employer Organizations, are not considered employers eligible to claim the WOTC.

An employer may claim the WOTC upon receipt of a certification that an individual employee is a member of a targeted group. An employer must submit IRS Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, to the Designated Local Agency (DLA) as defined in IRC § 51(d)(12), also referred to as the State Workforce Agency (SWA), to certify the employee. The Form 8850 is required to be submitted no later than the 28th calendar day after the employee begins to work for the employer.

---

<sup>1</sup> “LB&I and SB/SE Joint Directive on the Work Opportunity Tax Credit per Internal Revenue Code Section 51 (IRC § 51),” LB&I-04-1019-011, October 10, 2019, <https://www.irs.gov/businesses/corporations/lbi-and-sbse-joint-directive-on-the-work-opportunity-tax-credit-per-internal-revenue-code-section-51-irc-ss-51>, retrieved October 19, 2019

## 2 Current Federal Tax Developments

After receipt of the certification from the DLA/SWA, employers compute and claim the WOTC in the year in which they paid or incurred certified employees' qualified wages.<sup>2</sup>

The memo explains that due to delays in processing certifications, employers find they do not yet have them by the time they must file the return for the year in which the wages were paid or incurred:

Extended delays associated with the WOTC certification process prevent some employers from being able to claim the WOTC on the tax return originally filed for the year in which the qualified wages were paid or incurred. This creates a need for employers to file multiple amended federal and state income tax returns, each year, to claim the WOTC in the year the employer paid or incurred the qualified wages. In lieu of filing amended returns, some employers have claimed the WOTC in the year they receive the delayed certifications for the qualified wages they paid or incurred in earlier year(s).<sup>3</sup>

The divisions have decided that it will be deemed acceptable for employers to claim the credit in the year certification is received.

To use resources effectively and to reduce administrative burden, examiners shall not challenge the timing of when a taxpayer claims the WOTC, if the claimed WOTC complies with all requirements of IRC § 51, but the WOTC is claimed in the year the taxpayer receives the delayed certification (Certification Year). To comply with IRC § 280C, taxpayers claiming the WOTC under this Directive must not claim or have claimed a deduction for wages, equal to the WOTC.

If an examiner audits the WOTC, the examiner should first determine the taxpayer's WOTC computation methodology. If the taxpayer consistently claims the WOTC in the Certification Year, then the examiner should follow this Directive and allow the taxpayer to claim the WOTC in the Certification Year. The taxpayer should be allowed an initial transition year to convert from its previous computation methodology to claiming the WOTC in the Certification Year.

---

<sup>2</sup> "LB&I and SB/SE Joint Directive on the Work Opportunity Tax Credit per Internal Revenue Code Section 51 (IRC § 51)," LB&I-04-1019-011, October 10, 2019, <https://www.irs.gov/businesses/corporations/lbi-and-sbse-joint-directive-on-the-work-opportunity-tax-credit-per-internal-revenue-code-section-51-irc-ss-51>, retrieved October 19, 2019

<sup>3</sup> "LB&I and SB/SE Joint Directive on the Work Opportunity Tax Credit per Internal Revenue Code Section 51 (IRC § 51)," LB&I-04-1019-011, October 10, 2019, <https://www.irs.gov/businesses/corporations/lbi-and-sbse-joint-directive-on-the-work-opportunity-tax-credit-per-internal-revenue-code-section-51-irc-ss-51>, retrieved October 19, 2019

The examiner may verify a taxpayer's WOTC computation by confirming the amount and year qualified wages were paid, the year certifications were received, and that the taxpayer did not include the same qualified wages to compute other credits (e.g., Empowerment Zone (IRC § 1396(c)(3)), Indian Employment (IRC § 45A(b)(1)(B)), Research Credit (IRC § 41(b)(2)(D)(iii)), etc.). Under IRC § 6001, the taxpayer should make available to the examiner, upon request, all relevant documentation to substantiate the WOTC.<sup>4</sup>

## **SECTION: 199A**

### **DRAFT 2019 FORM 1120-S INSTRUCTIONS ADDS NEW K-1 STATEMENTS FOR §199A**

#### **Citation: Draft Instructions for 2019 Form 1120-S and K-1, 10/16/19**

The draft S corporation instructions have been issued by the IRS for 2019 returns, and the instruction disclose three new statements that may be required to be attached to the Form 1120-S Schedule K-1 for 2019.<sup>5</sup> The these forms, along with a new flowchart, deal with the qualified business income items related to §199A.

---

<sup>4</sup> "LB&I and SB/SE Joint Directive on the Work Opportunity Tax Credit per Internal Revenue Code Section 51 (IRC § 51)," LB&I-04-1019-011, October 10, 2019, <https://www.irs.gov/businesses/corporations/lbi-and-sbse-joint-directive-on-the-work-opportunity-tax-credit-per-internal-revenue-code-section-51-irc-ss-51>, retrieved October 19, 2019

<sup>5</sup> Draft Instructions for Form 1120-S, October 16, 2019, IRS Website, <https://www.irs.gov/pub/irs-dft/i1120s--dft.pdf>, retrieved October 19, 2019

## 4 Current Federal Tax Developments

The flowchart, shown below, is meant to assist the preparer in determining the information to report on the K-1 with regard to each trade or business of the taxpayer:

### QBI Flowchart

S corporations may use this flowchart to determine if an item of income, gain, deduction, or loss is includible in QBI reportable to shareholders.

Questions	Yes	No
1. Is the item effectively connected with the conduct of a trade or business within the United States?	Continue to next question.	<b>Stop.</b> This item isn't QBI.
2. Is the item attributable to a trade or business (this may include section 1231 gain (loss), charitable contributions, section 179 deductions, interest from debt-financed distributions, etc.)? Examples of an item not considered attributable to the trade or business at the entity level include gambling income (loss) where the entity isn't engaged in the trade or business of gambling, income (loss) from vacation properties when the entity isn't in that trade or business, activities not engaged in for profit, etc.	Continue to next question.	<b>Stop.</b> This item isn't QBI.
3. Is the item treated as a capital gain or loss under any provision of the Internal Revenue Code or is it a dividend or dividend equivalent?	<b>Stop.</b> This item isn't QBI.	Continue to next question.
4. Is the item interest income other than interest income properly allocable to a trade or business? (Note that interest income attributable to an investment of working capital, reserves, or similar accounts isn't properly allocable to a trade or business).	<b>Stop.</b> This item isn't QBI.	Continue to next question.
5. Is the item an annuity, other than an annuity received in connection with the trade or business?	<b>Stop.</b> This item isn't QBI.	Continue to next question.
6. Is the item gain or loss from a commodities transaction or foreign currency gain or loss described in sections 954(c)(1)(C) or (D)?	<b>Stop.</b> This item isn't QBI.	Continue to next question.
7. Is the item gain or loss from a notional principal contract under section 954(c)(1)(F)?	<b>Stop.</b> This item isn't QBI.	Continue to next question.
8. Is the item of income or loss from a qualified publicly traded partnership?	This item is a qualified PTP item. <b>Report this item as qualified PTP income or loss, subject to shareholder-specific determinations, and check the PTP box.</b>	This item is QBI. <b>Report this item as QBI subject to shareholder-specific determinations.</b>

Note that the flowchart again indicates that charitable contributions can reduce QBI, a position the IRS first disclosed in the draft instructions to Form 8995 released earlier in 2019.

The three statements are to be completed and attached to shareholder's K-1 to the extent the information on the statement is applicable. Statement A gives information on



each trade or business to be reported by the S corporation that will be necessary for the shareholder to prepare his/her return.

**Statement A—QBI Pass-through Entity Reporting**

Corporation's name:		Corporation's EIN:		
Shareholder's name:		Shareholder's identifying number:		
Shareholder's share of:	<b>Trade or Business 1</b>	<b>Trade or Business 2</b>	<b>Trade or Business 3</b>	
	EIN:	EIN:	EIN:	
	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
<b>QBI or qualified PTP items subject to shareholder-specific determinations:</b>				
	Ordinary business income (loss)			
	Rental income (loss)			
	Royalty income (loss)			
	Section 1231 gain (loss)			
	Other income (loss)			
	Section 179 deduction			
	Charitable contributions			
	Other deductions			
	W-2 wages			
	UBIA of qualified property			
	Section 199A dividends			

Note that there is a box to indicate a trade or business is aggregated if the corporation has made that election for eligible businesses. If there is such an aggregation, then Statement B must be attached to the K-1 as well, disclosing information on the aggregation.

**Statement B—QBI Pass-through Entity Aggregation Election(s)**

Corporation's name:	Corporation's EIN:
<b>Trade or business aggregation 1*</b>	
Provide a description of the aggregated trades or businesses and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4. In addition, if the S corporation holds a direct or indirect interest in a relevant pass-through entity (RPE) that aggregates multiple trades or businesses, attach a copy of the RPE's aggregations.	
<hr/> <hr/> <hr/> <hr/>	
Has this trade or business aggregation changed from the prior year? This includes changes in the aggregation due to a trade or business being formed, acquired, disposed of, or ceased operations. If yes, explain.	
<hr/> <hr/>	
* If the corporation has more than one aggregated group, attach additional Statements B. Name the additional aggregations 2, 3, 4, etc.	

## 6 Current Federal Tax Developments

Finally, if the S corporation has information for patrons of a specified agricultural or horticultural cooperative, then Schedule C must be attached to disclose the information necessary for the deduction under IRC §199A(g).

### Statement C—QBI Pass-through Entity Reporting—Patrons of Specified Agricultural and Horticultural Cooperatives

Corporation's name:		Corporation's EIN:		
Shareholder's name:		Shareholder's identifying number:		
		Cooperative 1	Cooperative 2	Cooperative 3
		EIN:	EIN:	EIN:
		<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
		<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
		<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB
Beneficiary's share of:				
QBI items allocable to qualified payments subject to shareholder-specific determinations:				
	Ordinary business income (loss) . . . . .			
	Rental income (loss) . . . . .			
	Royalty income (loss) . . . . .			
	Section 1231 gain (loss) . . . . .			
	Other income (loss) . . . . .			
	Section 179 deduction . . . . .			
	Charitable contributions . . . . .			
	Other deductions . . . . .			
	W-2 wages allocable to qualified payments . . . . .			
	Section 199A(g) deduction . . . . .			

## SECTION: 3121 SOCIAL SECURITY WAGE BASE AND OTHER RELATED ITEMS FOR 2020

### Citation: Social Security Administration News Release, 10/15/19

The Social Security administration has announced the inflation adjusted numbers for 2020 on their website<sup>6</sup> and in a Fact Sheet.<sup>7</sup>

The social security (OASDI) wage base increases to \$137,700 for 2020 from \$132,900 for 2019.<sup>8</sup>

<sup>6</sup> “Cost-of-Living Adjustment (COLA) Information for 2020,” Social Security Administration website, <https://www.ssa.gov/news/cola/>, retrieved October 16, 2019

<sup>7</sup> “2020 Social Security Changes,” Fact Sheet Social Security, Social Security National Press Office, Baltimore, MD, <https://www.ssa.gov/news/press/factsheets/colafacts2020.pdf>, retrieved October 16, 2019

<sup>8</sup> “2020 Social Security Changes,” Fact Sheet Social Security, Social Security National Press Office, Baltimore, MD, p. 1, <https://www.ssa.gov/news/press/factsheets/colafacts2020.pdf>, retrieved October 16, 2019

The amount to be earned to be credited with one quarter of coverage in 2020 will be \$1,410, up from \$1,360 in 2019.<sup>9</sup>

The maximum earnings for individuals under their retirement age will rise to \$18,240 (\$1,520 per month) in 2020 from \$17,640 (\$1,470 per month) in 2019.<sup>10</sup>

In the year the individual reaches their full retirement age, the maximum earnings prior to reaching full retirement age rises to \$48,600 per year (\$4,050 per month) in 2020 from \$46,920 per year (\$3,910 per month) in 2019.<sup>11</sup>

The maximum monthly social security retirement benefit for an individual retiring at full retirement age rises to \$3,011 per month in 2020 from \$2,861 per month for 2019.<sup>12</sup>

## **SECTION: 6072**

### **IRS ISSUES SECOND DRAFT OF FORM 1040, SCHEDULE K-1, ASKING FOR DISREGARDED ENTITY EIN**

#### **Citation: Draft 2019 Schedule K-1, 10/18/19**

A second revision of the draft Schedule K-1, Form 1065 has been released by the IRS for 2019. The changes from the first revision are found in Part II, information about the partner.<sup>13</sup>

---

<sup>9</sup> “2020 Social Security Changes,” Fact Sheet Social Security, Social Security National Press Office, Baltimore, MD, p. 1, <https://www.ssa.gov/news/press/factsheets/colafacts2020.pdf>, retrieved October 16, 2019

<sup>10</sup> “2020 Social Security Changes,” Fact Sheet Social Security, Social Security National Press Office, Baltimore, MD, p. 1, <https://www.ssa.gov/news/press/factsheets/colafacts2020.pdf>, retrieved October 16, 2019

<sup>11</sup> “2020 Social Security Changes,” Fact Sheet Social Security, Social Security National Press Office, Baltimore, MD, p. 2, <https://www.ssa.gov/news/press/factsheets/colafacts2020.pdf>, retrieved October 16, 2019

<sup>12</sup> “2020 Social Security Changes,” Fact Sheet Social Security, Social Security National Press Office, Baltimore, MD, p. 2, <https://www.ssa.gov/news/press/factsheets/colafacts2020.pdf>, retrieved October 16, 2019

<sup>13</sup> Draft 2019 Form 1065, Schedule K-1, October 18, 2019, <https://www.irs.gov/pub/irs-dft/f1065sk1--dft.pdf>, retrieved October 19, 2019

**8** Current Federal Tax Developments

Part II now looks like this:

Part II Information About the Partner															
<b>E</b>	Partner's SSN or TIN (Do not use TIN of a disregarded entity. See inst.)														
<b>F</b>	Name, address, city, state, and ZIP code for partner entered in E. See instructions.														
<b>G</b>	<input type="checkbox"/> General partner or LLC member-manager <input type="checkbox"/> Limited partner or other LLC member														
<b>H1</b>	<input type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner														
<b>H2</b>	<input type="checkbox"/> If partnership interest is owned through a disregarded entity (DE), enter DE's: TIN _____ Name _____														
<b>I1</b>	What type of entity is this partner? _____														
<b>I2</b>	If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>														
<b>J</b>	Partner's share of profit, loss, and capital (see instructions):														
	<table border="1"> <thead> <tr> <th></th> <th>Beginning</th> <th>Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td>_____ %</td> <td>_____ %</td> </tr> <tr> <td>Loss</td> <td>_____ %</td> <td>_____ %</td> </tr> <tr> <td>Capital</td> <td>_____ %</td> <td>_____ %</td> </tr> </tbody> </table>		Beginning	Ending	Profit	_____ %	_____ %	Loss	_____ %	_____ %	Capital	_____ %	_____ %		
	Beginning	Ending													
Profit	_____ %	_____ %													
Loss	_____ %	_____ %													
Capital	_____ %	_____ %													
	Check if decrease is due to sale or exchange of partnership interest <input type="checkbox"/>														
<b>K</b>	Partner's share of liabilities:														
	<table border="1"> <thead> <tr> <th></th> <th>Beginning</th> <th>Ending</th> </tr> </thead> <tbody> <tr> <td>Nonrecourse</td> <td>_____ \$</td> <td>_____ \$</td> </tr> <tr> <td>Qualified nonrecourse financing</td> <td>_____ \$</td> <td>_____ \$</td> </tr> <tr> <td>Recourse</td> <td>_____ \$</td> <td>_____ \$</td> </tr> </tbody> </table>		Beginning	Ending	Nonrecourse	_____ \$	_____ \$	Qualified nonrecourse financing	_____ \$	_____ \$	Recourse	_____ \$	_____ \$		
	Beginning	Ending													
Nonrecourse	_____ \$	_____ \$													
Qualified nonrecourse financing	_____ \$	_____ \$													
Recourse	_____ \$	_____ \$													
	<input type="checkbox"/> Check this box if Item K includes liability amounts from lower tier partnerships.														
<b>L</b>	Partner's Capital Account Analysis														
	<table border="1"> <thead> <tr> <th></th> <th>Tax Basis Capital</th> </tr> </thead> <tbody> <tr> <td>Beginning capital account</td> <td>_____ \$</td> </tr> <tr> <td>Capital contributed during the year</td> <td>_____ \$</td> </tr> <tr> <td>Current year net income (loss)</td> <td>_____ \$</td> </tr> <tr> <td>Other increase (decrease) (attach explanation)</td> <td>_____ \$</td> </tr> <tr> <td>Withdrawals &amp; distributions</td> <td>_____ \$ ( _____ )</td> </tr> <tr> <td>Ending capital account</td> <td>_____ \$</td> </tr> </tbody> </table>		Tax Basis Capital	Beginning capital account	_____ \$	Capital contributed during the year	_____ \$	Current year net income (loss)	_____ \$	Other increase (decrease) (attach explanation)	_____ \$	Withdrawals & distributions	_____ \$ ( _____ )	Ending capital account	_____ \$
	Tax Basis Capital														
Beginning capital account	_____ \$														
Capital contributed during the year	_____ \$														
Current year net income (loss)	_____ \$														
Other increase (decrease) (attach explanation)	_____ \$														
Withdrawals & distributions	_____ \$ ( _____ )														
Ending capital account	_____ \$														
<b>M</b>	Did the partner contribute property with a built-in gain or loss? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach statement. See instructions.														
<b>N</b>	Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)														
	<table border="1"> <tbody> <tr> <td>Beginning</td> <td>_____ \$</td> </tr> <tr> <td>Ending</td> <td>_____ \$</td> </tr> </tbody> </table>	Beginning	_____ \$	Ending	_____ \$										
Beginning	_____ \$														
Ending	_____ \$														

The changes begin with less significant changes for lines E & F related to the partner's identifying number and name and address.

The prior version of the form had the following caption for box E:

Partner's identifying number (Do not use TIN of disregarded entity. See instructions)

Now box E reads:

Partner's SSN or TIN (Do not use TIN of a disregarded entity. See inst.)

Box F also contains similarly minor changes, originally reading:

Partner's name, address, city, state and ZIP code.

Now box F reads:

Name, address, city, state and ZIP code for partner entered in E. See instructions.

While we have to guess at why this change was made, presumably the IRS wants to prevent taxpayers from entering the name of the disregarded entity in the name and address box. The previous caption would have apparently allowed that sort of entry and, quite often this author has seen K-1s titled that way.

Line H has more significant changes, being broken into two lines and now asking for the identification number of any disregarded entity.

## **SECTION: 7345**

### **IRS DECLINES TO PAUSE NOTIFYING STATE DEPARTMENT OF SERIOUSLY DELINQUENT TAXPAYERS SEEKING ASSISTANCE FROM TAXPAYER ADVOCATE SERVICE**

#### **Citation: “Update on Passport Certifications and Taxpayer Advocate Service,” IRS website, 10/16/19**

In a statement issued on October 16, 2019, the IRS has announced it will no longer suspend reporting of seriously delinquent taxpayers to the State Department for action regarding their passport for taxpayers seeking assistance of the Taxpayer Advocate Service.<sup>14</sup>

The passport referral program was added by Congress as part of the Protecting Taxpayers Against Tax Hikes Act of 2015 (PATH Act). The IRS describes the program as follows:

To help support fairness and integrity in the tax system, the Internal Revenue Service has made a change in how it handles passport certifications for people with significant tax debt. The Fixing America's Surface Transportation (FAST) Act, signed into law in December 2015, requires the IRS to notify the State Department of taxpayers the IRS has certified as owing a seriously delinquent tax debt. For further information, see Notice 2018-1 regarding implementation of IRC 7345. The FAST Act also requires the State Department to deny their passport application or deny renewal of their passport. In some cases, the State Department may revoke their passport.

---

<sup>14</sup> “Update on Passport Certifications and Taxpayer Advocate Service,” IRS website, October 16, 2019, <https://www.irs.gov/newsroom/update-on-passport-certifications-and-taxpayer-advocate-service>, retrieved October 17, 2019

## 10 Current Federal Tax Developments

A taxpayer with a seriously delinquent tax debt is generally someone who owes the IRS more than \$52,000 in back taxes, penalties and interest for which the IRS has filed a Notice of Federal Tax Lien and the period to challenge it has expired or the IRS has issued a levy. So far, the program has resulted in \$1.2 billion in tax payments from taxpayers who the IRS certified to the State Department as being seriously delinquent in their tax debt.<sup>15</sup>

The Taxpayer Advocate Service (TAS) had requested the IRS suspend processing of actions against taxpayers that otherwise would be reported to the State Department that had a pending case before TAS. The IRS, after initially agreeing to that request, has now reversed its position. The Agency notes:

Excluding cases from certification solely on the basis that the taxpayer is seeking assistance from TAS could allow a "won't pay" taxpayer to circumvent the intent of the legislation to obtain or renew a passport. Following the review of relevant considerations regarding these procedures, the IRS has determined that a blanket, systemic exception for anyone with an open TAS case is overly broad and could undermine the effectiveness of the statute enacted by Congress in the FAST Act to collect a seriously delinquent tax debt.<sup>16</sup>

---

<sup>15</sup> "Update on Passport Certifications and Taxpayer Advocate Service," IRS website, October 16, 2019, <https://www.irs.gov/newsroom/update-on-passport-certifications-and-taxpayer-advocate-service>, retrieved October 17, 2019

<sup>16</sup> "Update on Passport Certifications and Taxpayer Advocate Service," IRS website, October 16, 2019, <https://www.irs.gov/newsroom/update-on-passport-certifications-and-taxpayer-advocate-service>, retrieved October 17, 2019