

To better serve taxpayers and businesses, the Taxpayer Advocate Service amended the types of cases we can currently accept. Read about how we are advocating for taxpayers requesting our help with problems in the processing of their tax returns.

## I Have a Tax Issue With My Original or Amended Individual or Business Income Tax Return for...

## Tax Year 2024 (or Earlier)

The Taxpayer Advocate Service (TAS) is currently assisting taxpayers with tax year 2024 or earlier cases (including those tax year 2020 returns involving the exclusion of unemployment income) where the IRS has processed the return and has made adjustments and subsequently mailed the taxpayer a notice discussing the adjustments.

TAS is not currently assisting taxpayers with unprocessed tax year 2024 or earlier income tax returns filed by paper that has not yet entered into the IRS system. We will continue to evaluate our ability to accept these cases. TAS will generally wait 60 days after the IRS shows receipt of the paper return (including returns involving Employee Retention Credit) before accepting a case to allow the IRS an opportunity to process the return through its normal processes. However, TAS will assist taxpayers who filed their return electronically (including returns involving Employee Retention Credit) where the return has been delayed in processing and TAS case acceptance criteria is met.

In addition, TAS is not currently assisting taxpayers with tax year 2024 income tax returns who had their refunds stopped by the IRS program designed to verify the validity of income documents or where the IRS requests additional information or documentation from the taxpayer to finish processing the return. We will begin accepting these cases after June 30th, as at that time TAS anticipates being able to advocate for taxpayers whose refunds are still being held by this program.

See <u>Where's My Refund</u> or <u>Where's My Amended Return</u> for more information on the current status of your return.

www.taxpayeradvocate.irs.gov

