

COVID-19 IRS Suspends Certain Compliance Programs

In our attempt to keep everyone up to date on coronavirus information, here's a brief summary of changes to IRS Compliance Programs during the COVID-19 shutdown. For other information, support, and resources, visit the COVID-19 Resource Center section on eNetwork.

IRS unveils new People First Initiative; COVID-19 effort temporarily adjusts, suspends key compliance programs.

In an Information Release, the IRS has announced that beginning April 1, it will provide relief to taxpayers that ranges from easing payment guidelines for installment agreements and Offers in Compromise to postponing certain compliance actions.

IRS suspends certain compliance programs, eases payment guidelines.

Beginning **April 1 through at least July 15** (suspension period), the IRS will be modifying the following activities:

- Existing installment agreements. For taxpayers with an existing installment agreement, the IRS is suspending installment agreement payments during the suspension period; however, interest will continue to accrue on any unpaid balances. Furthermore, the IRS will not default any installment agreements during the suspension period.
- New installment agreements. Taxpayers unable to fully pay their federal taxes can resolve outstanding liabilities by entering into a monthly payment agreement with the IRS.
- Offers in Compromise. The IRS is taking several steps which depend on where your OIC stands in the process.
- Non-Filers. The IRS is urging people who have not filed for tax years prior to 2019 to file the delinquent tax returns. The IRS estimates that more than 1 million households have not claimed refunds from prior years.
- Field collection activities. Field revenue officers will not initiate any new liens or levies during the suspension period.
- Automated liens and levies. The IRS will not be using the automatic liens and levies during the suspension period.
- Debt collection. The IRS will not send new delinquent accounts to private collection agencies during the suspension period.
- New Audits. During the suspension period, the IRS generally will not start new field, office, or correspondence audits.
- Existing Audits. The IRS has suspended in-person meetings for current field, office and correspondence audits. However, where possible, IRS examiners will continue their audits remotely.

IRS Q&A

<https://www.irs.gov/newsroom/filing-and-payment-deadlines-questions-and-answers>