



## IRS People First Initiative provides relief to taxpayers

COVID Tax Tip 2020-56

May 14, 2020

Due to [COVID-19](#), the IRS is providing relief on a variety of issues as part of the [People First Initiative](#). The IRS is modifying certain activities through the filing and payment deadline, Wednesday, July 15, 2020. Here's what people need to know about relief related to IRS exams or audits

**Field, office and correspondence audits** – Generally, the IRS won't start new field, office and correspondence audits. The agency will continue to work refund claims, where possible, without in-person contact. However, the IRS may start new audits if needed to preserve the statute of limitations.

- **In-person meetings** – In-person meetings for current field and office audits are on hold. However, examiners will continue their work remotely, where possible. Taxpayers should respond to any requests for information during this period, if possible.
- **Unique situations** – Corporations and businesses may want to begin a previously scheduled audit while people and records are available. When it's in the best interest of both parties and appropriate people are available, the IRS may move forward with an audit. COVID-19 developments could slow activities.
- **General requests for information** – Taxpayers should reply to all IRS correspondence, if requested.

**Earned income tax credit and wage verification reviews** – Taxpayers have until July 15, 2020, to respond to the IRS and verify that they [qualify for the earned income tax credit](#) or to verify their income. These taxpayers should submit all requested information. If they can't contact the agency and explain why the information is not available, the IRS won't deny these credits for a failure to provide information until July 15, 2020.

**Independent Office of Appeals** – Appeals employees will continue to work their cases. They aren't currently holding in-person meetings, but conferences may be held by phone or video. Taxpayers should respond to any requests for information from the Independent Office of Appeals.

**Statute of limitations** – The IRS will continue to protect all statutes of limitations. If statute expirations might be jeopardized during this period, taxpayers are encouraged to cooperate in extending these statutes. Otherwise, the IRS will issue Statutory Notices of Deficiency and pursue similar actions to protect the interests of the government.

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