



What to Expect From the IRS as the Government Shutdown Continues

Summary

Due to the lapse in appropriations that began midnight December 22, 2018, the federal government is in its fourth week of a partial shutdown, which includes much of the Internal Revenue Service (IRS). Although tens of thousands of IRS employees have been recalled, the IRS is working with a skeleton staff at about 60% capacity. While we expect the IRS to be handling some matters and investigations, there are many more visible functions that are generally suspended during the closure.

Details

Telephone service. IRS Customer Service and Practitioner Services lines are not operating during the shutdown; any inquiries or follow up by telephone must wait until the IRS reopens. While taxpayers may write in to the IRS, it is likely a response will not be received until after the IRS has reopened and is fully staffed.

Exam and appeals. IRS exam and appeals staff appear to be furloughed during the shutdown. For those taxpayers with active examinations or appeals, while communication can be made in writing, it is likely that most exam and appeals staff will not be reachable until after the closure.

Return and remittance processing. First, taxpayers should keep in mind that due dates have not changed as a result of the shutdown. While taxpayers are free to send in paper returns with paper checks, it appears the IRS is not processing the mail at this time. Returns cannot be e-filed until the annual tax filing season officially reopens, which is scheduled for January 28, 2019. Electronic payments, however, do appear to be operating. It has been reported that the IRS will provide refunds; however, this does contradict earlier reports that suggested refunds would cease while the IRS is closed. Finally, as is always the case this time of year, the IRS is going through one of its "dead cycles," during which the posting of some account transactions will be delayed.

Additional information related to the 2019 filing season will be available in coming days on [IRS.gov](https://www.irs.gov) and you can [click here](#) for the full update.