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Waiting on the IRS? The Shutdown Isn't Helping

Like most parts of the federal government, the IRS is currently operating on a limited basis. As of October 1, all live telephone lines have been closed, and any open or pending audits have been put on hold. According to the [IRS website](#), “people with appointments related to examinations (audits), collection, Appeals or Taxpayer Advocate cases should assume their meetings are cancelled. IRS personnel will reschedule those meetings at a later date.”

However, also according to the IRS website,

the underlying tax law remains in effect, and all taxpayers should continue to meet their tax obligations as normal. Individuals and businesses should keep filing their tax returns and making deposits with the IRS, as they are required to do so by law. The IRS will accept and process all tax returns with payments, but will be unable to issue refunds during this time. Taxpayers are urged to file electronically, because most of these returns will be processed automatically.

With the IRS scandal surrounding 501(c)(4) social welfare organizations, and now the government shutdown, the existing backlog in tax-exemption applications and related filings will presumably not improve in the short-term. In the meantime, we have a few recommendations for those organizations that have pending or future filings with the IRS:

- Elect tracking confirmation for any documents sent by mail and retain the receipt in your records in the event you have to prove later that you timely filed.
- File electronically where possible and retain pdf copies of confirmation pages.
- If your organization is scheduled for an audit, take the extra time to review and clarify any internal documents in preparation for the audit, but be prepared to reschedule at any time.
- Continue to meet all regular filing deadlines.
- Patience is a virtue? Not much else to do at this point but wait.

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