



# IRS Operations During COVID-19: Mission-critical functions continue



## **Third Economic Impact Payments Now Being Sent**

Check your payment status in the [Get My Payment](#) tool.

We're open and processing mail, tax returns, payments, refunds and correspondence. However, COVID-19 continues to cause delays in some of our services. Our service delays include:

- Live phone support
- Processing tax returns filed on paper
- Answering mail from taxpayers
- Reviewing tax returns, even for returns filed electronically

Check this page periodically for updates.

## COVID-19 International Mail Disruption and Form SSA-1099



If you live outside of the United States and receive Social Security Benefits, you may not receive Form SSA-1099 due to the temporary suspension of International mail to some locations. If you did not receive Form SSA-1099 or Form SSA-1042S, you may access your information through the SSA website. Social Security Benefits may be taxable and should be reported on [Form 1040, U.S. Individual Income Tax Return](#), or [Form 1040-SR, U.S. Tax Return for Seniors](#). For more information on Social Security Benefits see [Publication 915, Social Security and Equivalent Railroad Retirement Benefits](#).

## What You Can Expect

Look on the following list for the action you took – whether that's sending us your individual or business tax return or answering a letter from us. Then, open the action to see how long you may have to wait and what to do next.

### ⊖ **Filed an Individual Tax Return (Form 1040) for tax year 2019 or tax year 2020, a Business Tax Return or an Amended Return (updated April 23, 2021)**

The IRS is now opening mail within normal timeframes. The IRS has also made significant progress in processing prior year returns. As of April 16, 2021, we had 1.5 million individual tax returns received prior to 2021 in the processing pipeline. Including current year returns, as of April 16, 2021, we had 16.1 million unprocessed individual returns in the pipeline. Unprocessed returns include those requiring [correction](#) to the Recovery Rebate Credit amount or validation of 2019 income used to figure the Earned Income Tax Credit (EITC) and Additional Child Tax Credit (ACTC). This work does not require us to correspond with taxpayers but does require special handling by an IRS employee so, in these instances, it is taking the IRS more than 21 days to issue any related refund. If, as a result, a correction is made to any RRC, EITC or ACTC claimed on the return, the IRS will send taxpayers an explanation. Taxpayers are encouraged to continue to check [Where's My Refund?](#) for their personalized refund status and can review [Tax Season Refund Frequently Asked Questions](#).

**How long you may have to wait:** The IRS understands the importance of timely processing of tax returns and refund issuance. We are processing returns received over the summer and fall in 2020 due to the extended July 15, 2020 tax filing due date. While the majority of 2019 refund returns have been processed, in some cases, we are processing tax returns that were mailed with a payment even though payment associated with these returns have been processed by the IRS. However, we are rerouting tax returns and taxpayer correspondence from locations that are behind to locations where more staff is available, and we are taking other actions to minimize any delays. Tax returns are opened in the order received. As the return is processed, it may be delayed because it has a mistake including errors concerning the Recovery Rebate Credit, is missing information, or there is suspected identity theft or fraud. If we can fix it without contacting you, we will. If we need more information or need you to verify that it was you who sent the tax return, we will write you a letter. The resolution of these issues depends on how quickly and accurately you respond, and the ability of IRS staff trained and working under social distancing requirements to complete the processing of your return.

**What you should do:** If you filed electronically and received an acknowledgement, you do not need to take any further action other than promptly responding to any requests for information. If you filed on paper, check Where's my refund? If it tells you we have received your return or are processing or reviewing it, we are processing your return, but it may be under review. We're working hard to get through the backlog. Please don't file a second tax return or contact the IRS about the status of your return.

**Payment Processing Issue:** We identified a delay in processing Form 1040 balance due, Form 1040-X amended, and Form 1040-ES estimated tax payment requests submitted via Modernized e-File. The issue has been resolved, and pending payments are being processed. The taxpayer's account will be credited with the original requested payment date(s). Taxpayers should not re-submit these payments.

If a taxpayer re-submitted any of these payment requests due to the delay in processing, they may cancel them by calling [888-353-4537](tel:888-353-4537). Cancellation requests must be received no later than 11:59 p.m., Eastern Time, at least two business days prior to a scheduled payment date.

**E-filing your 2020 tax return:** To e-file you will need to enter your AGI from your tax year 2019 tax return. If your 2019 return has not yet been processed, you may enter \$ 0 (zero) as your prior year Adjusted Gross Income. If you used the Non-Filers: Enter Payment Info Here tool last year to register for an Economic Impact Payment, enter "\$1" as your prior year AGI. See [Claiming the Recovery Rebate Credit if you aren't required to file a tax return](#).

- ⊕ Received a Bill or Notice (updated January 13, 2021)**
- ⊕ Answered a Letter or Notice (updated January 13, 2021)**
- ⊕ Sent a Missing Form or Document (updated January 13, 2021)**
- ⊕ Sent Us a Check (updated January 13, 2021)**
- ⊕ Requested Paper Tax Forms (updated December 1, 2020)**
- ⊕ Requested an Individual Taxpayer Identification Number (ITIN) (added March 3, 2021)**
- ⊕ Requested a Tax-exempt Sector Determination, Ruling or Closing Agreement (updated December 1, 2020)**
- ⊕ Sent a Third-Party Authorization or Power of Attorney Form (updated February 26, 2021)**
- ⊕ Need to File a Form with a Digital Signature (updated January 13, 2021)**
- ⊕ Received a Failure to Deposit Penalty as an Employer (updated December 1, 2020)**

## Other Services

COVID-19 operations and staffing limits have affected other services. Open the following actions to check our availability and processing times if you:

[⊕ Need Help \(updated January 13, 2021\)](#)

[⊕ Need to Release a Lien due to a COVID-19 Hardship \(updated July 20, 2020\)](#)

[⊕ Have a Case with the Independent Office of Appeals \(updated November 16, 2020\)](#)

[⊕ Have a Case with the Office of Chief Counsel \(updated November 27, 2020\)](#)

## IRS Enforcement and Compliance Operations

Our offices have resumed many other operations.

[⊕ Certifying tax debt to State Department \(added March 15, 2021\)](#)

[⊕ U.S. Residency Certification \(updated December 1, 2020\)](#)

[⊕ Compliance \(updated December 1, 2020\)](#)

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