



Robert W. Wood

THE TAX LAWYER

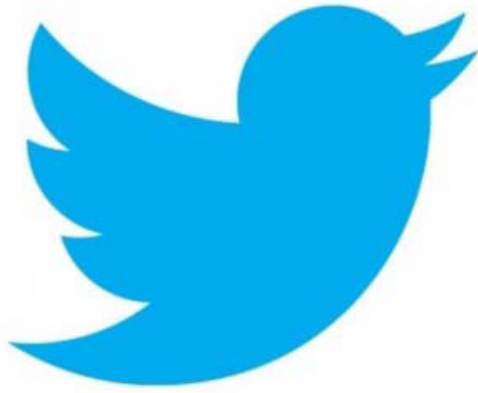
TAXES | 3/24/2014

Twitter File: Will IRS Accept Your Taxes Via Tweet?

At a maximum of 140 characters, Twitter encourages economy. The federal government and the IRS? Much less so. Tax returns even for a simple taxpayer can be byzantine. If the only thing you had to list on your return was your name, Social Security Number and total income, that should fit within 140 characters.

And if it seems as if IRS just wants your income, it would be efficient. For that matter, this also would fit: “This is my tax return. Please don’t take it all. I swear under penalties of perjury that it is true and correct to the best of my knowledge.” You can use this [Letter Count/Character Count](#) to make sure you are brief enough.

But should you do this? Not yet. As nice as tweeting taxes would be, our tax system is unlikely to go this way. Even the first U.S. income tax return in [1913](#) wasn’t that streamlined. Still, it was a far cry better than our current one. Of course, some people can still choose e-filing or paper.



(Photo credit: Wikipedia)

Not surprisingly, the IRS likes e-filing. In 1998, the [IRS Restructuring and Reform Act of '98](#) targeted e-filing for 80% of tax returns by 2007. The IRS didn't make it, so the IRS Oversight Board recommended stretching it to 2012 but applying the 80% mandate across individual, business, and exempt organization returns.

[The Worker, Homeownership, and Business Assistance Act of 2009](#) required return preparers who expect to file 10 or more individual, estate, or trust returns after 2010 to file them electronically. Then the IRS announced it was phasing in the new e-filing requirement over two years. Now, a return preparer must file electronically if he expects to file—or if he is a member of a firm that reasonably expects in the aggregate to file—100 or more individual income tax returns.

If you go to a return preparer who expects to file 100 or more tax returns, the preparer must use electronic filing unless you have a good reason. Your preparer can file [IRS Form 8948](#) which lists excuses like this one: “The preparer is a member of a recognized religious group that is conscientiously opposed to filing electronically.”

There are a few other boxes to check. Better **hope** your preparer doesn't check this one: “The preparer is ineligible to participate in IRS **e-file** due to an IRS sanction.” The only other excuse is an “other” category where the preparer is required to explain why the return couldn't be filed electronically. Would computer meltdown suffice?

There's another form for hardship cases, ([Form 8944](#) Preparer e-file Hardship Waiver Request). [IRS Notice 2010-85](#) explains how to apply for the waiver. Still not happy? You may be able to have your preparer give you your return on paper for you to mail off yourself.

Better get used to e-filing. Who knows, filing by twitter could be next.

You can reach me at Wood@WoodLLP.com. This discussion is not intended as legal advice, and cannot be relied upon for any purpose without the services of a qualified professional.