

IRS Network/Infrastructure Challenges

- Stress on the system due to volume of teleworkers
- Security

Switch to full-time telework

- No access to audit sites and post-of-duties
- Schedule flexibility
- Virtual training
- Life at home



Suspension of Key Compliance Program

Transmitting Documents Electronically

- SecureZip

Secure Messaging

- Taxpayer Digital Communication (TDC)

Guidance under the CARES Act to Taxpayers with NOL

E-signatures

- IRS approves temporary use of e-signatures for certain forms

- IRS adds six more forms to list that can be signed digitally; 16 now available



Temporary procedures to fax certain Forms 1139 and 1045 due to COVID-19

Case Closing Procedures



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Employee engagement

- Communication is key

- Empathy

- Keeping culture alive

Leadership mindset

- Attributes

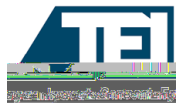
TRUST



Employee well being
Physical & mental
Digital transformation
Strong workforce, stronger recovery



Stores & supply chain operations ceased on March 20th
Certain payroll and benefits continued to be paid
CARES Act opportunities:
Employee retention credits
Qualified improvement property deductions
ER social security tax deferrals
Net operating loss carryback
Calculation & software needs
State tax implications
Tax reporting
Internal controls





Disaster Relief Payments

Qualified expenses potentially excluded from gross income

Must be for reasonable and necessary personal, family, living, or funeral expenses

Documentation

Home office expenses

Pre- vs. Post-tax

Educational Assistance Programs

Qualified plans

EE social security tax deferrals



Same weather, different boat

Isolation

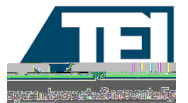
Homeschooling

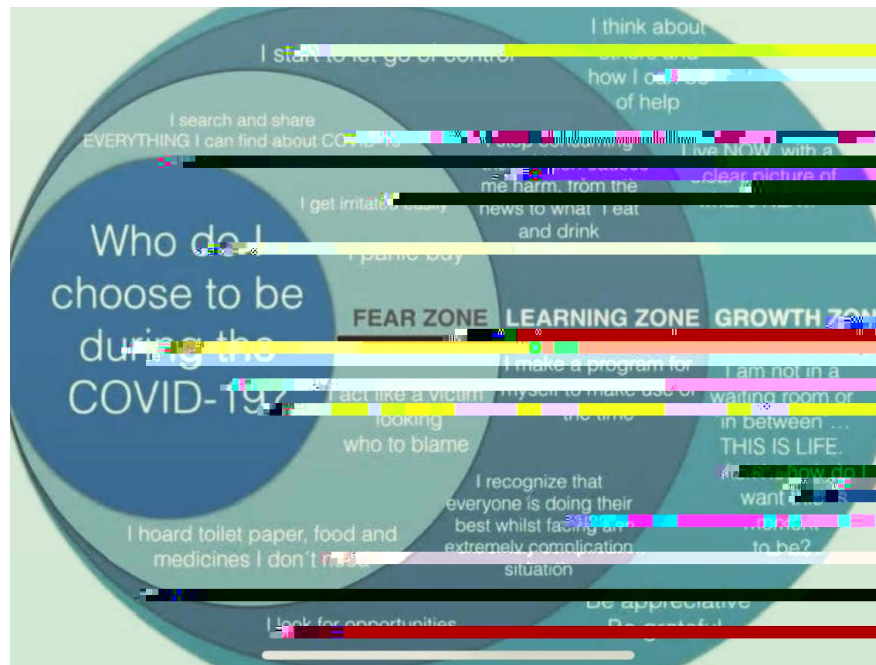
Child Care

Separating work and life

Day-to-day activities

Growth mindset (refer to chart)





Go back to office?

- Physical social distancing

- Disinfecting workspaces

- Scheduling

- What happens if someone tests positive?

Redefining mobility policies?

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