

## #4 D45 Training Update TY24 - 4012, L&L, Recovery Rebate, IP PIN

There is a lot of information to pass to you that has come out this week.

NTTC 4012 RELEASE 2 was posted earlier this week with two revisions of note:

- Page D-12 has been revised with information about Medicaid Waiver Payments.
- Pages P-7 and Q-4 add information about the new option to opt-in for an IP PIN for the current year only.

### VIEWING LINK & LEARN TEST RESULTS:

Volunteers can now review the results of their tests on the Link & Learn certification site, even if they failed to do so immediately after taking the test.

- From the Home page, click on "My Learning" in the top menu.
- For failed tests where the retest has not yet been taken, click on "All Incomplete" in the Incomplete section.
- For completed tests, click on "Transcript" in the Complete section. Find the lines with "- Test" at the end of the name. The status will be "Passed" if either test or retest was passed, or "Not Passed" if the volunteer failed both the test and retest.
- Click on the three vertical dots at the far right.
- Click on "Review Assessment" to see the results of the test.
- Click on "Review Exam" to see the results of the retest. (Those options only appear when the test or retest has been completed.)
- The results page may be printed using the "Print" icon in the upper right, or by using Ctrl+P in most browsers.
- For those who have not taken the tests yet, you might find this updated document on how to take the tests useful: Taking the IRS Tests Online TY2024.

### RECOVERY REBATE CREDIT

- Taxpayers who were eligible to claim the TY2021 Recovery Rebate Credit (RRC) because they did not get the 2021 Economic Impact Payment (EIP) may receive their payment automatically from the IRS if they filed a 2021 tax return. Use the 2021 EIP worksheet found on the D45 Counselor Resource page for taxpayers who wish to confirm whether they received their EIP by checking their account on IRS.gov. (They may need to set up their account if they do not already have one.) Note: the IRS get-my-payment tool is no longer available (referenced on this EIP worksheet).
- Note that payments to MFJ taxpayers will show as partly to one spouse and partly to the other spouse — each spouse will need to check their account.
- Individuals that did not file their 2021 return would need to now file a 2021 return to claim the RRC on or before April 15, 2025 (must be paper filed). Note also: IRS no longer has the non-filer tool available for this purpose.

### UPDATES TO THE IP PIN SYSTEM

Opting Out (reference: NTTC 4012, page P-7)

- Taxpayers may make the choice of continuous enrollment with opt-out any time or a one-time enrollment for the current year.
- Previous victims of identity theft may not opt-out.
- It may take up to 72 hours to process opt-out requests.

DEPENDENT'S SSN ALREADY USED (reference: NTTC 4012, page Q-4 (codes 506-517 and tip at bottom of page))

- Primary filer may apply for an IP PIN then e-file the return again. (Note: Primary filer, not the dependent)
- Prior year returns still need to be paper filed.

- Most can file immediately after receiving an IP PIN online.

General:

- If you are a confirmed victim of tax-related identity theft and the IRS has resolved your tax account issues, you might receive a CP01A Notice with your new IP PIN each year. If you do not receive the notice, you may log in to the system in early January to retrieve it. If you don't have an account, you will need to create one. <https://www.irs.gov/ippin>