**IRS’ People First Initiative provides compliance relief**

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The Internal Revenue Service unveiled the [People First Initiative](https://www.irs.gov/newsroom/people-first-initiative-providing-relief-to-taxpayers) on March 25, 2020. It is an unprecedented effort to temporarily scale back many collection and enforcement activities by the IRS during the COVID-19 global pandemic.

The purpose of the [People First Initiative](https://www.irs.gov/newsroom/people-first-initiative-providing-relief-to-taxpayers) is to immediately ease the burden on people facing tax issues as much as possible, to enable them to better focus on the well-being of themselves and others during this unprecedented situation for the nation. It is not permanent, but it will stay in effect until it is deemed to no longer be needed.

In consultation with its partners, the IRS will continue to review the People First Initiative and modify or expand it as needed during this situation.

**Main Elements of** [**People First Initiative**](https://www.irs.gov/newsroom/people-first-initiative-providing-relief-to-taxpayers)

The inititative modifies numerous IRS compliance programs, providing taxpayer relief for the following programs:

* Existing Installment Agreements
* New Installment Agreements
* Offers in Compromise (OIC)
  + Pending OIC applications
  + OIC Payments
  + Delinquent Return Filings
  + New OIC Applications
* Field Collection Activities - Liens and levies
* Automated Levies, and Systemic Liens and Levies
* Certifications of seriously delinquent tax liabilities to the State Department (impacting the issuance or renewal of a passport)
* Private Debt Collection
* Field, Office and Correspondence Audits
  + In-Person Meetings
  + Unique Situations
  + General Requests for Information
  + Earned Income Tax Credit and Wage Verification Reviews
  + Updated electronic communication procedures

Please note that the IRS will continue to take steps where necessary to protect all applicable statutes of limitations.

The IRS Independent Office of Appeals is continuing to work its cases. Although they are not currently holding in-person conferences with taxpayers, they may hold conferences over the telephone or by videoconference. IRS encourages taxpayers to promptly respond to any outstanding requests for information for all cases.

Generally, the IRS strongly encourages taxpayers with delinquent returns prior to 2019 to file their returns now. Many of those taxpayers are due refunds that they can claim if they file. Those who owe back taxes should take this opportunity to file delinquent returns and resolve any outstanding liabilities.

Visit IRS.Gov/payments for more information about IRS payment options, including several options for taxpayers who can’t pay the full amount now. It pays in the long run to clear up past unpaid taxes and filing requirements, to avoid accrual of penalties and interest that may apply.

**More information:**

[IRS People First Initative FAQs](https://www.irs.gov/newsroom/people-first-initiative-providing-relief-to-taxpayers)

[Coronavirus Tax Relief](https://www.irs.gov/coronavirus)

[Employee Retention Credit FAQs](https://www.irs.gov/newsroom/faqs-employee-retention-credit-under-the-cares-act)

[IR 2020-62](https://www.irs.gov/newsroom/irs-employee-retention-credit-available-for-many-businesses-financially-impacted-by-covid-19), Employee Retention Credit available for many businesses financially impacted by COVID-19