

**Accessing and Communicating  
With the  
Internal Revenue Service**

**Presented by:  
The Texas Society of Enrolled Agents  
[www.TxSEA.org](http://www.TxSEA.org)  
800-465-2767**

# Accessing the IRS

## The Tax Professionals Guide to Success!

It is no secret that today's IRS is a markedly different IRS from the pre-RRA 98 structure. In moving away from the organizational structure of the past, the IRS has moved toward a more logical, customer-based configuration. As a result, many offices and business units have moved, changed structure or modified practices.

Tax Professionals must know what resources and portals of information are available to them. As a Guide to assist the Tax Professional in their quest for knowledge to assist their clients is the following:

- I. Transcripts
  - A. If you need an exact copy of a previously filed and processed tax return and all attachments (including Form W-2), you should complete [Form 4506](#) (PDF), *Request for Copy of Tax Return*, and mail it to the address listed in the instructions, along with a \$57.00 fee for each tax period requested. The check or money order for the fee should be made payable to the "United States Treasury". Copies are generally available for returns filed in the current and past six years. Copies of jointly filed tax returns may be requested by either spouse and only one signature is required. Allow 60 calendar days to receive your copies.
  - B. Most needs for tax return information can be met with a computer print-out of your return information called a "**transcript**". A transcript may be an acceptable substitute for an exact copy of a return by the United States Citizenship and Immigration Services and lending agencies for student loans and mortgages. A "tax return transcript" will show most line items contained on the return as it was originally filed. If you need a statement of your tax account which shows changes that you or the IRS made after the original return was filed, however, you must request a "tax account transcript". Both transcripts are generally available for the current and past three years and are provided free of charge. The period in which you will receive the transcript varies from within ten to thirty business days from the time the IRS receives your request for the tax return or tax account transcript.
  - C. You can obtain a free transcript on the IRS.gov Website ([www.irs.gov](http://www.irs.gov)) by clicking [Order a Transcript](#) under the Online Services option, or by calling 800-908-9946 and following the prompts in the recorded message, or by completing and mailing a request for a transcript to the address listed in the instructions.

- D. The IRS has created a new [Form 4506T-EZ](#), *Short Form Request for Individual Tax Return Transcript*, to order a transcript of a Form 1040 series return. The IRS created this streamlined form to help those taxpayers trying to obtain, modify or refinance a home mortgage. Transcripts may also be mailed to a third party, such as a mortgage institution, if specified on the form. You must sign and date the form giving your consent for the disclosure. Businesses, partnerships or individuals who need transcript information from other forms, such as Form W-2 or Form 1099, can use [Form 4506-T](#) (PDF), *Request for Transcript of Tax Return*, to obtain the information. These transcripts may also be mailed to a third party if there is consent for the disclosure.
- E. Forms can be downloaded by using the following links or ordered by calling 800-829-3676. If you are a taxpayer impacted by a federally declared disaster, the IRS will waive the usual fees and expedite requests for copies of tax returns for people who need them to apply for benefits or to file amended returns claiming disaster-related losses. For additional information, refer to [Topic 107](#), *Tax Relief Disaster Situations*, or call the IRS Disaster Assistance Hotline at 866-562-5227.

## II. Lien Processing

### A. IRS LIEN PROCESSING OPERATION CONTACT INFORMATION

Please contact the Cincinnati IRS Campus Lien Processing Operation with any questions or concerns.

Use the following information to contact the Lien Processing Operation:

Mailing address: Internal Revenue Service

Centralized Lien Processing Operation

Stop 8420G

P.O. Box 145595

Cincinnati, OH 45250-5595

Toll free phone number for taxpayers: 1-800-913-6050

Toll free phone number for recording offices: 1-800-913-4170

### B. FEDERAL TAX LIEN PROCESS

#### 1. Definition of a Federal Tax Lien

The federal tax lien gives the IRS a legal claim to the taxpayer's property for the amount of the tax debt.

The lien can be enforced for the amount of the taxpayer's liability.

#### 2. Filing a Notice of Federal Tax Lien

Filing the *Notice of Federal Tax Lien* is necessary to establish priority rights against certain other creditors.

- Usually the government is not the only creditor to whom the taxpayer owes money.
- Other creditors may also hold liens or secured rights against a taxpayer's assets in the amount of indebtedness.
- By filing the *Notice of Federal Tax Lien*, other creditors are publicly notified that the United States government has a claim against all property, and any rights to property, of the taxpayer.
- This includes property owned at the time of the notice of lien is filed and any acquired thereafter.
- This notice is used by courts to establish priority in many situations, including bankruptcy proceedings or sales of real estate.
- It is critical that local recording offices ensure that *Notices of Federal Tax Liens* are promptly filed and properly recorded.
- Failure to file and properly record the *Notice of Federal Tax Lien* in the local recording offices may jeopardize the United States government's priority right against other creditors.
- This is extremely important to the interests of the federal government, other government entities, credit providers, and taxpayers in general.

### **3. Releasing a Lien**

- The IRS issues a *Release of the Notice of Federal Tax Lien* no later than 30 days after the taxpayer satisfies the tax due (including interest and other additions) by paying the debt or the liability becomes unenforceable, or no later than 30 days after the IRS accepts a bond guaranteeing payment of the debt.
- Except as noted above, after a notice of lien is filed, the IRS cannot issue a *Certificate of Release of Federal Tax Lien* until the taxes, penalties, interest and recording fees are paid in full.
- The taxpayer must pay all fees that a recording office charges to file and release the lien.

### **4. Self-Releasing Liens**

- A lien usually releases automatically 10 years after a tax is assessed, if the statutory period for collection has not been extended and the IRS does not extend the effect of the lien by refileing it.

- When a lien is selfreleased, the *Notice of Federal Tax Lien* itself is the release document.
- The lien is self-released if the:• date for refiling has passed and IRS has not refiled the original *Notice of Federal Tax Lien*.
- Taxpayers should check the column titled Last Day for Refiling on the *Notice of Federal Tax Lien* to determine if the lien is self-released.
- The IRS recommends that recording offices provide the requestor with a copy of the notice of lien and identify the self-releasing language, which is directly under the name and address on the lien document.
- Please note that the Last Date for Refiling on the *Notice of Federal Tax Lien* is 30 days past the expiration of the 10-year statutory collection period.
- This additional 30 days is established by law for the refiling of the lien, if necessary. (The last day for refiling a refiled *Notice of Federal Tax Lien* is 10 years after the expiration of the preceding refiling period.)

## **5. Partial Releases**

- Many notices of lien are filed showing more than one taxpayer. These are situations where the tax liability is owed by more than one person.
- Occasionally, one of the persons shown on the notice of lien resolves all or part of their liability, but the other person(s) shown on the notice of lien still owes the liability.
- In these situations, a *Release of Notice of Federal Tax Lien* annotated “Partial” may be issued.
- The Partial release document removes only the person identified from the effects of the lien and only with respect to the liability(s) specified.
- The lien remains in full effect against the other person(s) shown on the notice of lien.
- Care should be taken in recording a Partial release document so it is not confused with a release of the entire lien.

## **6. Revocation of Release of Notice of Federal Tax Lien**

- If the IRS erroneously or improvidently issues a *Release of the Notice of Federal Tax Lien*, issues a release in connection with a collateral agreement in connection with an offer-in-compromise which has been breached, or does

not timely refile the notice of lien thus allowing it to inadvertently self-release, the

- IRS may revoke the release and prospectively establish its lien priority. A *Revocation of Certificate of Release of Federal Tax Lien* is forwarded for recordation followed by a new *Notice of Federal Tax Lien*.

#### **7. Withdrawal of Notice of Federal Tax Lien**

- The IRS may withdraw a filed *Notice of Federal Tax Lien* if the:
  - Notice was filed prematurely or not according to IRS procedures;
  - Taxpayer entered into an installment agreement to pay the debt on the notice of lien and the agreement did not provide for a notice of lien to be filed;
  - Withdrawal will expedite collecting the tax; or
  - Withdrawal would be in the taxpayer's best interest and the best interest of the government.
- The IRS will forward the withdrawal for recordation, provide a copy of the withdrawal to the taxpayer, and, if the taxpayer sends a written request, send a copy to other institutions the taxpayer indicates.

#### **8. Certificate of Discharge**

- If the taxpayer is transferring ownership of property subject to a Federal tax lien, the taxpayer may apply for a *Certificate of Discharge*.
- Each approved application discharges from the federal tax lien the property specifically described in the certificate. When certain conditions exist, a third party may also request a *Certificate of Discharge*.

#### **9. Certificate of Subordination**

- Creditors may refuse to extend credit to the taxpayer unless their encumbrance will be satisfied before the federal tax lien.

### **III. Form 843 Claim for Refund and Request for Penalty Abatement**

#### **Form 843, Claim for Refund and Request for Penalty Abatement**

- A. The **IRS** will waive certain penalties if actions taken were reasonable and in good faith or based on incorrect IRS employee advice. Requests for

penalty abatement must be in writing and mailed to the IRS location of the originally filed return. Claims are generally worked at the IRS Campus where the return was originally filed. In the situation where the original return was filed in an IRS Campus that no longer processes returns, due to recent IRS consolidation of filing sites, submit claims to the most recent Campus in which a return was filed.

- B. For detailed instructions on “How to Complete Form 843, Claim for Refund and Request for Abatement” access [www.irs.gov](http://www.irs.gov) Form 843 from Forms and Publications or call 1(800) 829-1040 and request the Form 843 and instruction be mailed to you.

#### IV. Offer in Compromise (OIC) Processing

### What You Must Know Before You File an Offer in Compromise

#### All Taxpayers Do Not Qualify for an Offer in Compromise

Absent special circumstances, if you have the ability to fully pay your tax liability in a lump sum or via an installment agreement, an offer in compromise will not be accepted.

#### What is an Offer In Compromise? >

- [Do You Qualify for an Offer in Compromise?](#)
- [How to File an Offer in Compromise](#)

#### Offer in Compromise Payments are Non-refundable

The IRS considers the 20 percent payment for a lump sum offer and any periodic payments as “payments on tax” and are not refundable, regardless of whether the offer is declared not-processable or is later returned, withdrawn, rejected or terminated by the IRS.

#### Federal Tax Liens are Not Released

If there is a [Notice of Federal Tax Lien](#) on record prior to acceptance of the offer, the lien is not released until the OIC terms are satisfied or until the liability is paid, whichever comes first. A Notice of Federal Tax Lien may be filed during the course of the OIC investigation.

#### Payments May be Designated

You may designate in writing how the IRS should apply payments made with the filing of the offer and while an offer is under investigation. Without a written designation, payments will be applied to the tax liability and in the government’s best interest. The \$150 application fee cannot be designated, but is applied to the tax liability and in the government’s best interest.

## **Refunds**

The IRS will keep any refund, including interest due, because of an overpayment of any tax or other liability, for tax periods extending through the calendar year the IRS accepts the OIC.

Exception: Offers submitted under the basis of doubt as to liability.

## **Levies**

The IRS will keep all payments and credits made, received or applied to the total original tax liability before the OIC was submitted. The IRS may also keep any proceeds from a levy that was served prior to the submission of an OIC, but which were not received at the time the OIC was submitted.

## **Statutory Period for Collection Suspended**

The statutory period for collection is suspended during the period that the OIC is under consideration (pending) and is further suspended if the OIC is rejected by the IRS and you appeal the rejection.

## **Five Year Compliance**

If your offer is accepted, you must timely file all tax returns and timely pay all tax for five years or until the offered amount is paid in full, whichever period is longer. Failure to adhere to these terms will result in default of the offer and the IRS may then collect the amounts originally owed plus penalties and interest.

## **OIC Payment and Application Fee Exceptions**

If you qualify for a low-income exception waiver or you submit a doubt as to liability offer you are exempt from the \$150 application fee and any OIC payments due upon submission of the OIC or during the course of the investigation. The low income waiver does not apply to businesses.

## **Appeal**

If your OIC is rejected, you will have the opportunity to file an appeal which will be heard by the IRS Office of Appeals. There are no appeal rights associated with offers that are returned, withdrawn or terminated.

## **Approved Installment Agreement**

If you have an approved installment agreement and submit a periodic payment offer, you are not required to continue to make the installment agreement payments while the offer is being investigated. You will, however, be required to make the OIC periodic

payments as they become due.

### **Mandatory Acceptance**

Per IRC 7122(f), the IRS will deem an offer “accepted” if it is not withdrawn, returned or rejected within 24 months of the IRS receipt date. If a liability included in the offer amount is disputed in any judicial proceeding, that time period is omitted from calculating the 24-month time frame.

## V. Innocent Spouse Processing

### **INNOCENT SPOUSE - Online Self-Help Tool (START)**

#### **My Innocent Spouse case was rejected. Should I request an appeal?**

**Before you begin... Begin Here... Are you the requesting spouse?**  
*This tool may be helpful to you if the following statements apply to you.*

- You filed a Form 8857, *Request for Innocent Spouse Relief*.
- Your request for relief was rejected.
- Your request concerns taxes owed when you filed your return but have not been paid.

#### **YES**

#### **NO, I am the Non-Requesting Spouse**

**If you do not want to use the self-help tool**, and you know you want to come to the Office of Appeals, then refer to **Preparing a Request for Appeal**.

This tool does not cover cases where the IRS finds you owe additional taxes. However, some of the information found in this tool still may be helpful to you.

You should know that there are several types of relief available for Innocent Spouse but only if you meet certain qualifications. You need to know that the IRS uses special terms to identify the taxpayers involved in an Innocent Spouse case.

- **Requesting Spouse:** The person filing the request - the Form 8857

- ***Non-Requesting Spouse:*** The other spouse for years that relief is requested. This party may participate in the Innocent Spouse determination.

## VI. EITC Claims

### **EITC Home Page--It's easier than ever to find out if you qualify for EITC**

The Earned Income Tax Credit or the EITC is a refundable federal income tax credit for low to moderate income working individuals and families. Congress originally approved the tax credit legislation in 1975 in part to offset the burden of social security taxes and to provide an incentive to work. When EITC exceeds the amount of taxes owed, it results in a tax refund to those who claim and qualify for the credit.

To qualify, taxpayers must meet certain requirements and file a tax return, even if they do not have a filing requirement.

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### **EITC Assistant--Find out if you qualify for EITC this year**

Find out if you are eligible for the Earned Income Tax Credit by answering questions and providing basic income information using the EITC Assistant. The Assistant also calculates the amount of EITC you may receive. The EITC Assistant is available in [English](#) and [Spanish](#).

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### **Basic Rules for the Earned Income Tax Credit**

To qualify for Earned Income Tax Credit or EITC or simply called EIC, you must have earned income from employment, self-employment or another source and meet certain rules. In addition, you must either meet the additional rules for Workers without a Qualifying Child or have a child that meets all the Qualifying Child Rules for you. [Find out more about the basic qualification rules for EITC here.](#)

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## VII. Office of Professional Responsibility

## **The Office of Professional Responsibility (OPR) At-a-Glance**

### **Mission**

The Office of Professional Responsibility (OPR) establishes and enforces consistent standards of competence, integrity and conduct for tax professionals (enrolled agents, attorneys, CPAs, and other individuals and groups covered by [IRS Circular 230](#)).

### **Strategic Priorities**

OPR supports the IRS strategy to enhance enforcement of the tax law and to ensure that attorneys, accountants and other tax practitioners adhere to professional standards and follow the law.

### **Headquarters**

Internal Revenue Service  
Office of Professional Responsibility  
SE:OPR, Room 7238/IR  
1111 Constitution Avenue NW  
Washington, DC 20224

Phone Number: (202) 927-3397

Fax Number: (202) 622-2207

### **Management Team**

Karen L. Hawkins — Director

Denise S. Fayne — Deputy Director

Patrick McDonough — Executive Director of the Joint Board for the Enrollment of Actuaries

Earl Prater — Chief, Enforcement Branch

Nadine McPhail — Chief, Case Development & Licensure

Helene Bayder — Senior Operations Advisor

Stan Oshinsky — Senior Program Analyst

Robert Johnson — Senior Program Analyst

John Brueggeman — IT Project Manager

### **Program Background**

The Office of Professional Responsibility provides education and outreach to the tax professional community and administers the enrolled agent exam. To support the IRS' strategic priorities, OPR ensures the integrity and credibility of the American tax system by working through tax professionals and with IRS operating divisions and functions. Circular 230 changes have created a need to increase awareness

among tax professionals regarding the consequences of non-compliance. This awareness, plus increased enforcement and additional legislation, should help deter non-compliance.

### **Business Objectives**

To increase the percentage of tax professionals who do adhere to professional standards and follow the law by:

- Establishing procedures to identify and address the most egregious non-compliance cases
- Strengthening partnerships with tax professionals
- Establishing and communicating standards of conduct for tax practitioners
- Establishing and maintaining a system of tax practitioner oversight
- Rejuvenating the referral process
- Publicizing actions taken to promote the integrity of the system and deter further non-compliance
- Establishing and administering a system of sanctions for tax practitioners who fail to observe standards of conduct
- Administering tests for individuals who want to become enrolled agents and process applications

### **OPR Stakeholders**

Internal stakeholders include revenue officers, revenue agents, tax compliance officers, customer service representatives, field agents, IRS communicators and senior leadership.

External stakeholders include tax professionals, advocacy groups, software industry leaders, payroll providers, reporting agents, appraisal societies and associations, the media, and national associations like:

National Association of Enrolled Agents (NAEA), National Association of Computerized Tax Processors (NACTP), American Bar Association (ABA), National Association of Tax Professionals (NATP), National Society of Accountants (NSA), National Society of Tax Professionals (NSTP), American Institute of Certified Public Accountants (AICPA), payroll providers, reporting agents and appraisal societies and associations. The media also plays a key role.

VIII. Return Preparer Office – David Williams

### **New PTIN Requirements for Tax Return Preparers**

# Important! Paid preparers should act to renew their PTINs.

## Learn

- [Read an Overview](#)
- [Review the Regulations](#)
- [Background](#)

## Plan

- [Gather Your Information](#)
- [Create Your Account](#)

## Register & Renew

- [Get Your PTIN](#)

## Get Help

- [Read the FAQs](#)
- [Call the PTIN Info Line](#)



Are you paid to help prepare Federal Tax Returns? Watch this presentation to learn how to get a PTIN.

New regulations require all paid tax return preparers (including attorneys, CPAs, and enrolled agents) to apply for a Preparer Tax Identification Number (PTIN) — even if you already have one — before preparing any federal tax returns in 2011. Apply for your PTIN in four easy steps:

### 1. Create Your Account

Create a new PTIN account using the [online PTIN sign-up system](#). This account is different from e-Services.

### 2. Apply for Your PTIN

Complete the [online PTIN application](#). You will need to provide some personal information, including information about your previous year's tax return and professional credentials. See a [checklist](#) of what you need before you get started.

### **3. Pay Your Fee**

Pay the \$64.25 user fee via credit card or direct debit.

### **4. Get Your PTIN**

Get your PTIN. Review the welcome letter you receive to understand your future obligations. Keep your PTIN and account information in a safe place for future reference.

**The IRS PTIN sign-up system is generally unavailable from midnight until approximately 8:00 AM ET each Sunday morning while regular system maintenance is performed. We apologize for any inconvenience.**

#### **Save time — apply online!**

It only takes about 15 minutes to sign up online and receive your PTIN. If you opt to use the paper application, [Form W-12](#), IRS Paid Preparer Tax Identification Number (PTIN) Application, it will take 4-6 weeks to process.

## **IX. Reporting Suspicious Activity and Fraudulent Schemes**

### **Suspicious Activity Reports**

#### **Money Services Businesses Can Help Fight Money Laundering**

Suspicious Activity Reports (SARs) are one of the government's main weapons in the battle against money laundering and other financial crimes since these reports generate leads that law enforcement agencies use to initiate money laundering investigations. Many individuals launder money to conceal illegal activity, such as drug trafficking, health insurance fraud, tax evasion, and even terrorism. It fuels criminal conduct, allowing drug dealers, smugglers, terrorists, arms dealers, and tax evaders to maintain control over their proceeds and ultimately to provide a legitimate cover for their sources of income. Law enforcement officials estimate that such individuals yearly launder 1 to 2 trillion dollars worldwide through different types of financial institutions and businesses.

One of the types of financial institutions money launderers use are the Money Services Businesses (MSBs) that issue, sell or redeem traveler's checks or money orders, transmit money, or exchange currency. Since they are targets for money launderers, the Bank Secrecy Act requires MSBs to file suspicious activity reports with the U.S. Department of the Treasury's Financial Crimes Enforcement Network (FinCEN). Check cashers and sellers and redeemers of prepaid access (formerly known as stored value) are not required to, but may voluntarily file a SAR.

#### **When to File a SAR**

An MSB must file a SAR when it knows or suspects that:

- The funds come from illegal activity or disguise funds from illegal activity;
- The transaction is structured to evade BSA requirements or appears to serve no known business or apparent lawful purpose; or,
- The MSB is being used to facilitate criminal activity.

There are two different dollar thresholds that require a SAR. They depend on the stage of discovery and the type of transaction involved. A \$2,000 threshold applies if a customer is conducting or attempting to conduct a transaction(s) that aggregates to \$2,000 or more. A threshold of \$5,000 applies for transactions identified by issuers of money orders or traveler's checks from a review of clearance records. These thresholds are known as the \$2,000 front door/\$5,000 back door rule. The \$2,000 front door transactions are face-to-face with the customer. The \$5,000 rule applies after the records have been processed at the issuer level, thus the back door.

### **Examples of Suspicious Activities**

- The customer pays for products/services using musty bills having an unusual or chemical-like odor.
- A 16-year-old, riding a bicycle, brings bags of cash to a money transmitter to transfer from New York City to Miami.
- A customer, a retired CPA, frequently sends and receives money transfers of more than \$2000 to and from many different people.
- A customer conducting an \$11,000 cash transaction attempts to bribe an MSB employee not to file a Currency Transaction Report.

### **SAR Filing Information**

[FinCEN Form 109](#) (PDF), Suspicious Activity Report by Money Services Business, is the proper form an MSB should use to report suspicious activity. The MSB has 30 calendar days to file a suspicious activity report after becoming aware of a suspicious transaction. If the situation appears urgent, the MSB should immediately notify the appropriate law enforcement authority and file the appropriate form. If the MSB suspects that a customer's transactions may be linked to terrorist activity, the MSB should immediately call the Financial Institutions Hotline at (800) 556-3974.

MSBs must send completed forms to:

Detroit Computing Center  
ATTN: SAR-MSB  
P.O. Box 33117  
Detroit, MI 48232-5980

MSBs can also file the form electronically. For more information on BSA e-filing,

visit [FinCEN.gov](http://FinCEN.gov).

An MSB must maintain a copy of the SAR and its supporting documentation for five years from the date of filing.

### **Penalties For Noncompliance**

Failure to file a suspicious activity report may lead to civil and criminal penalties. A civil penalty may apply for each willful violation of the reporting requirements. The amount of the penalty is not to exceed the greater of the amount involved in the transaction (not to exceed \$100,000), or \$25,000. Any person who willfully violates the reporting requirements may be subject to criminal penalties, including a fine as great as \$250,000 or five years imprisonment.

MSBs and their employees are prohibited from disclosing to a person involved in the transaction that a suspicious activity report has been filed. Further, each MSB or MSB employee is protected from civil liability for any SAR that they filed.

X. Other valuable resources for the Tax Professional:

E-Services

### **e-services - Online Tools for Tax Professionals**

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*Already Registered? [Login](#) Not Yet Registered or Confirmed? [Registration Services](#)*

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e-Services is a suite of web-based products that will allow tax professionals and payers to conduct business with the IRS electronically. These services are available 24 hours a day, 7 days a week via the internet.

e-Services is not available to the general public. Only approved IRS business partners as noted below, are eligible to participate in e-Services.

All **tax professionals** who register are eligible to use the following e-Services:

- Registration
- Online *e-file* Application

**Electronic Return Originators (ERO)** who have e-filed five or more accepted returns are eligible to use these incentive products:

- Disclosure Authorization (DA)
- Electronic Account Resolution (EAR)
- Transcript Delivery System (TDS)

**Note:** Effective November 1, 2007, all **Circular 230 Practitioners** who qualify as Attorneys, Certified Public Accountants, or Enrolled Agents will have unlimited access to the incentive products listed above whether they e-file their client returns or not. Click here for [FAQs](#) and [instructions](#) on how to apply or for answers to frequently asked questions.

**Reporting Agents** who are accepted IRS *e-file* providers, are eligible to use the following Reporting Agent e-Services products:

- Electronic Account Resolution (EAR)
- Transcript Delivery System (TDS)

Refer to [News from RAF](#) for more information.

**Payers** of income subject to backup withholding are eligible to use:

- Taxpayer Identification Number (TIN) Matching Application
- Interactive TIN Matching
- Bulk TIN Matching

### **[What are the e-services products?](#)**

### **[Stay Up-to-Date with QuickAlerts Messaging Service](#)**

### **What should I do if I forgot or lost my password?**

If you forgot or lost your password, you must use the [Forgotten Password or PIN](#) link on the login page. You will need your username, SSN, date of birth and shared secrets.

### **Who should I contact if I'm having difficulty accessing an e-Services application or if I need to report a problem?**

There are FAQs and on-line tutorials for all e-Services products. However, if you still need assistance after using the on-line resources, you can contact the **e-help Desk at 1-866-255-0654** (512-416-7750 for international calls).

Where's My Refund

## **Where's My Refund - It's Quick, Easy, and Secure.**

Where's My Refund can be accessed at  
<https://sa.www4.irs.gov/irfof/lang/en/irfofgetstatus.isp>

### **Useful hints:**

An online refund trace can only be initiated 28 days after the IRS mailing date provided on the web application.

Those filing Married, Filing Joint must complete Form 3911, Taxpayer Statement Regarding Refund. The form can be completed online but must be mailed or faxed to the IRS. Both spouses' signatures are required. This form is not required for all other filing statuses.

The Taxpayer must complete and return the Financial Management Services claim paperwork he/she will receive in the mail before the trace can be completed.

If the refund check was undeliverable, IRS will re-issue the check to the taxpayer's new address automatically if their tax account meets very stringent tests and they are able to provide one of the following additional pieces of information from their tax return:

- Adjusted gross income
- Taxable income
- Total credits or
- Total tax

Practitioner Priority Service

### **Practitioner Priority Service ®**

Practitioner Priority Service—your first point of contact

Practitioner Priority Service—your first point of contact for account-related issues. Our Practitioner Priority Service is a professional support line (1.866.860.4259) staffed by IRS customer service representatives specially trained to handle practitioners' accounts questions.

Practitioner Priority Service is a toll-free, accounts-related service for all tax practitioners, nationwide. It is the practitioners' first point of contact for assistance regarding taxpayers' account-related issues. The hours of service are weekdays, 8:00 a.m. until 8:00 p.m. your local time (Alaska and Hawaii follow Pacific Time).

Questions regarding client's individual tax accounts (IMF) are handled by one of three campus sites: Brookhaven, NY; Memphis, TN; and Philadelphia, PA. Questions regarding client's business accounts (BMF) are handled by two campus sites: Cincinnati, OH and Ogden, UT. Calls are routed based on an evaluation of the lowest expected wait time. Issues outside the scope of the employees' authority are transferred or referred to the appropriate IRS functions.

E-File

### **Authorized IRS e-file Providers for Individuals**

Locate the closest Authorized IRS *e-file* Providers in your area where you can electronically file your tax return. Simply enter the first 3, 4, or all 5 numbers of your Zip Code in the box below and click the Submit button!

#### **Authorized IRS *e-file* Provider Locator**

78230	Submit
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#### ***e-file* Provider Questions and Answers**

- [What is an "Authorized IRS \*e-file\* Provider"?](#)
- [How does IRS \*e-file\* work?](#)
- [How will I know that the IRS really has my return?](#)
- [If the return is electronic, how do I sign it?](#)
- [How accurate is IRS \*e-file\*?](#)
- [What if I owe money?](#)
- [Can I e-file my state return with my Federal return at the same time?](#)
- [Is there a fee for IRS \*e-file\*?](#)
- [Who offers IRS \*e-file\* services?](#)
- [What e-file options are available for Businesses and Self-Employed Individuals?](#)

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**Q. What is an "Authorized IRS *e-file* Provider"?**

A. Tax professionals who are accepted into the electronic filing program are called "Authorized IRS *e-file* Providers." They are the Electronic Return Originator (ERO) who transmits tax return information to the IRS.

[Return to Questions and Answers](#)

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**Q. How does IRS *e-file* work?**

A. You or your tax professional, prepare your tax return. In many cases, the tax professional is also the Electronic Return Originator (ERO) who is authorized to file your return electronically to the IRS. Ask your tax professional to file your return through IRS *e-file*.

You sign your electronic tax return by either using a Self-Select PIN for *e-file* for a completely paperless return, or by signing Form 8453, *U.S. Individual Income Tax Transmittal for an IRS e-file Return*. See "If the return is electronic, how do I sign it?" for more information.

After you sign the return using a Self-Select PIN or Form 8453, the ERO transmits the return to the IRS or to a third-party transmitter who then forwards the entire electronic record to the IRS for processing. Once received at the IRS, the return is automatically checked by computers for errors and missing information. If it cannot be processed, it is sent back to the originating transmitter (usually the ERO) to clarify any necessary information. After correction, the transmitter retransmits the return to the IRS. Within 48 hours of electronically sending your return to IRS, the IRS sends an acknowledgment to the transmitter stating the return is accepted for processing. This is your proof of filing and assurance that the IRS has your return information. The Authorized IRS *e-file* Provider then sends Form 8453 to the IRS.

If due a refund, you can expect to receive it in approximately three weeks from the acknowledgment date - even faster with Direct Deposit (half the time as when filed on paper). If you owe tax, see "What if I owe Money?" for payment options available this year.

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**Q. How will I know that the IRS really has my return?**

A. The IRS lets your tax professional know that it has received your return information within 48 hours after electronically sending your return to IRS. If the IRS detects any errors, it sends an error message to the transmitter to correct and retransmit the return to the IRS. Only IRS *e-file* options offer this advantage.

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**Q. If the return is electronic, how do I sign it?**

A. The most convenient way for you to sign your electronic return is to use an electronic signature Personal Identification Number (PIN) -- and it's completely paperless! More information on signing your return electronically can be found at [Choosing Your Own PIN](#), or your Tax Preparer can answer any questions you have about electronic signatures. If you do not choose to use one of the electronic signature methods, Self-Select PIN or Practitioner PIN, you must complete and sign the signature document, Form 8453, *U.S. Individual Income Tax Transmittal for an IRS e-file Return*.

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**Q. How accurate is IRS e-file?**

A. IRS *e-file* returns are virtually error-proof with an error rate of less than one percent. IRS *e-file* greatly reduces the chance that you will get an error letter from the IRS.

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**Q. What if I owe money?**

A. Your tax professional can file your return electronically any time during the filing season; however, sending the payment for a balance due by April 15 is still your responsibility. You may file electronically as soon as you are ready and will receive a confirmation from the IRS within 48 hours of receipt of your return.

[Electronic payment options](#) are convenient, safe and secure methods for paying taxes. You can authorize an [electronic funds withdrawal](#), or use a [credit card](#). Payments can be made 24 hours a day, 7 days a week. All balance due payments, regardless of method of payment, must be authorized or sent to the IRS by April 15 to avoid late payment penalties or interest charges.

Electronic payment options provide an alternative to paying taxes by check or money order and saves you time and we acknowledge receipt of your tax return. If paying by check or money order, you must use [Form 1040-V](#).

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**Q. Can I e-file my state return with my Federal return at the same time?**

A. Yes. Federal/State e-file, an extension of IRS *e-file*, is offered in 37 states and the District of Columbia. However, not all Authorized IRS *e-file* Providers provide this service. Your Authorized IRS *e-file* Provider can tell you if they participate in the

Federal/State e-file program.

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**Q. Is there a fee for IRS *e-file*?**

A. The IRS does not charge a fee for electronic filing. Some Authorized IRS *e-file* Providers (EROs) charge a fee for providing this service to their clients while others may offer it free of charge. However, this fee cannot be based on any figure from the tax return. Fees vary depending upon the tax professional you choose and the specific services you request.

With IRS *e-file* you can prepare your own return and pay a professional only to transmit it electronically, or you can pay to have your return both prepared and transmitted. Whichever you choose, shop around for a tax professional who offers the services you need at an acceptable cost to you.

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**Q. Who offers IRS *e-file* services?**

A. Many tax professionals offer IRS *e-file* to their clients. To find a tax professional to file your return electronically, use the Authorized IRS *e-file* Provider Locator at the top of this page, or look in your local telephone directory under "Tax Return Preparation" for an "Authorized IRS *e-file* Provider" that meets your needs. Also, look for the "Authorized IRS *e-file* Provider" sign or decal in storefront windows.

**EFTPS – Electronic Funds Transfer Payment System**

**Federal tax deposits must be made by electronic funds transfer.**

Beginning January 1, 2011, you must use electronic funds transfer to make all federal tax deposits (such as deposits of employment tax, excise tax, and corporate income tax). Forms 8109 and 8109-B, Federal Tax Deposit Coupon, cannot be used after December 31, 2010.

Generally, electronic fund transfers are made using the Electronic Federal Tax Payment System (EFTPS).

If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make deposits on your behalf.

You also may arrange for your financial institution to initiate a same-day wire on your behalf.

EFTPS is a free service provided by the Department of Treasury.

Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

To get more information about EFTPS or to enroll in EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call 1-800-555-4477.

## Other Tools

### Understanding Your IRS Notice or Letter

#### Get More Information

Look in the upper right-hand corner to find your notice number.

Select your notice number from one of the tables to the left to find additional information about your notice. (Please note that not all notices are on the list.)

Call 1-800-829-1040 or visit a [local IRS office](#) if you suspect that you have received a fraudulent notice or that you are a victim of identity theft.

#### Learn about Payment Options

Learn more about our [Electronic Funds Withdrawal](#) options.

Find out how you can pay your taxes with your credit or debit card using [e-pay](#).

Find out if you qualify for an [Online Payment Agreement](#).

Request an installment agreement, [Form 9465](#).

#### Get Tax Help

Use the [Tax Toolkit](#) to help you understand basic tax information, learn about special tax credits, prevent identify theft and understand why it is important to follow the law.

Learn more about the [Taxpayer Advocate Service](#).

Authorize someone, such as an accountant, to contact the IRS on your behalf using this [Power of Attorney and Declaration of Representation, Form 2848](#).

You may qualify for help from a [Low Income Taxpayer Clinic](#).

#### Find Forms and Publications

[Download forms by number](#).

[Download publications by number.](#)  
[Find publications and forms by topic.](#)  
[Order form or publications by mail.](#)

## About Your Notice

If you receive a letter or notice from the IRS, it will explain the reason for the correspondence and provide instructions. Many of these letters and notices can be dealt with simply, without having to call or visit an IRS office.

The notice you receive covers a very specific issue about your account or tax return. Generally, the IRS will send a notice if it believes you owe additional tax, are due a larger refund, if there is a question about your tax return or a need for additional information.

## IRS Notice Redesign

Currently, the IRS is in the process of redesigning and revising its correspondence with taxpayers for clarity, effectiveness and efficiency. The new format includes a plain language explanation of the nature of the correspondence, clearly states what action the taxpayer must take and presents a clear, clean design.

## Redesigned Notices

Notice Number	Description	Topic
<a href="#">CP01</a>	We received the information that you provided and have verified your claim of identity theft. We have placed an identity theft indicator on your account.	
<a href="#">CP01H</a>	You received a CP 01H notice because we were unable to process your tax return. The IRS has locked your account because the Social Security Administration informed us that the Social Security number (SSN) of the primary or secondary taxpayer on the return belongs to someone who was deceased prior to the current tax year (before January 1, 2010 for a 2010 tax return).	
<a href="#">CP02H</a>	You owe a balance due as a result of amending your tax return to show receipt of a grant received as a result of Hurricane Katrina, Rita or Wilma.	Balance Due
<a href="#">CP03A</a>	You received a tax credit (called the First-Time Homebuyer Credit) for a home you purchased. This	

	notice informs you on how to repay it.	
<a href="#">CP03B</a>	You received a tax credit (called the First-Time Homebuyer Credit) for a home you purchased. This notice informs you that you don't have to repay the credit as long as the home remains your main home for at least three years after you purchase it. It also explains situations where a home stops being a main home.	
<a href="#">CP03C</a>	You received a tax credit (called the First-Time Homebuyer Credit) for a house you purchased. You may need to file a form to report a change in ownership to the house you purchased.	
<a href="#">CP04</a>	Our records show that you or your spouse served in a combat zone, a qualified contingency operation, or a hazardous duty station during the tax year specified on your notice. As a result, you may be eligible for tax deferment.	
<a href="#">CP08</a>	You may qualify for the Additional Child Tax Credit and be entitled to some additional money.	Additional Child Tax Credit
<a href="#">CP10</a>	We made a change(s) to your return because we believe there's a miscalculation. This change(s) affected the estimated tax payment you wanted applied to your taxes for next year.	Change To Your Estimated Tax Credit Amount
<a href="#">CP10A</a>	We made a change(s) to your return because we believe there's a miscalculation involving your Earned Income Credit. This change(s) affected the estimated tax payment you wanted applied to your taxes for next year.	Change To Your Estimated Tax Credit Amount
<a href="#">CP11</a>	We made changes to your return because we believe there's a miscalculation. You owe money on your taxes as a result of these changes.	Balance Due
<a href="#">CP11A</a>	We made changes to your return because we believe there's a miscalculation involving your Earned Income Credit. You owe money on your taxes as a result of these changes.	Balance Due
<a href="#">CP11M</a>	We made changes to your return involving the Making Work Pay and Government Retiree Credit. You owe money on your taxes as a result of these changes.	Balance Due

<a href="#">CP12</a>	We made changes to correct a miscalculation on your return.	
<a href="#">CP12A</a>	We made changes to correct the Earned Income Credit (EIC) claimed on your tax return.	
<a href="#">CP12E</a>	We made changes to correct a miscalculation on your return.	
<a href="#">CP12M</a>	We made changes to the computation of the Making Work Pay and/or Government Retiree Credits on your return.	
<a href="#">CP12R</a>	We made changes to the computation of the Rebate Recovery Credit on your return.	
<a href="#">CP13</a>	We made changes to your return because we believe there's a miscalculation. You're not due a refund nor do you owe an additional amount because of our changes. Your account balance is zero.	
<a href="#">CP13A</a>	We made changes to your return because we found an error involving your Earned Income Credit. You're not due a refund nor do you owe an additional amount because of our changes. Your account balance is zero.	
<a href="#">CP13M</a>	We made changes to your return involving the Making Work Pay credit or the Government Retiree Credit. You're not due a refund nor do you owe an additional amount because of our changes. Your account balance is zero.	
<a href="#">CP13R</a>	We made changes to your return involving the Recovery Rebate Credit. You're not due a refund nor do you owe an additional amount because of our changes. Your account balance is zero.	
<a href="#">CP16</a>	We sent you this notice to tell you about changes we made to your return that affect your refund. We made these changes because we believe there was a miscalculation. Our records show you owe other tax debts and we applied all or part of your refund to them.	
<a href="#">CP21A</a>	We made the change(s) you requested to your tax return for the tax year specified on the notice. You owe money on your taxes as a result of the	Balance Due

	change(s).	
<a href="#">CP21B</a>	We made the change(s) you requested to your tax return for the tax year specified on the notice. You should receive your refund within 2-3 weeks of your notice.	Refund
<a href="#">CP21C</a>	We made the change(s) you requested to your tax return for the tax year specified on the notice. You're not due a refund nor do you owe any additional amount. Your account balance for this tax form and tax year is zero.	Even Balance
<a href="#">CP21E</a>	As a result of your recent audit, we made changes to your tax return for the tax year specified on the notice. You owe money on your taxes as a result of these changes.	Balance Due
<a href="#">CP21I</a>	We made changes to your tax return for the tax year specified on the notice for Individual Retirement Arrangement (IRA) taxes. You owe money on your taxes as a result of these changes.	Balance Due
<a href="#">CP22A</a>	We made the change(s) you requested to your tax return for the tax year specified on the notice. You owe money on your taxes as a result of the change(s).	Balance Due
<a href="#">CP22E</a>	As a result of your recent audit, we made changes to your tax return for the tax year specified on the notice. You owe money on your taxes as a result of these changes.	Balance Due
<a href="#">CP22I</a>	We made changes to your tax return for the tax year specified on the notice for Individual Retirement Arrangement (IRA) taxes. You owe money on your taxes as a result of these changes.	Balance Due
<a href="#">CP23</a>	We made changes to your return because we found a difference between the amount of estimated tax payments on your tax return and the amount we posted to your account. You have a balance due because of these changes.	
<a href="#">CP24</a>	We made changes to your return because we found a difference between the amount of estimated tax payments on your tax return and the amount we posted to your account. You have a potential overpayment credit because of these changes.	

<a href="#">CP24E</a>	We made changes to your return because we found a difference between the amount of estimated tax payments on your tax return and the amount we posted to your account. You have a potential overpayment credit because of these changes.	
<a href="#">CP25</a>	We made changes to your return because we found a difference between the amount of estimated tax payments on your tax return and the amount we posted to your account. You're not due a refund nor do you owe an additional amount because of our changes. Your account balance is zero.	
<a href="#">CP31</a>	Your refund check was returned to us, so you need to update your address.	Refund
<a href="#">CP45</a>	We were unable to apply your overpayment to your estimated tax as you requested.	Overpayment
<a href="#">CP53</a>	We can't provide your refund through direct deposit, so we're sending you a refund check by mail.	Direct Deposits
<a href="#">CP71</a>	You received this notice to remind you of the amount you owe in tax, penalty and interest.	
<a href="#">CP71A</a>	You received this notice to remind you of the amount you owe in tax, penalty and interest.	
<a href="#">CP71C</a>	You received this notice to remind you of the amount you owe in tax, penalty and interest.	
<a href="#">CP71D</a>	You received this notice to remind you of the amount you owe in tax, penalty and interest.	
<a href="#">CP120</a>	You need to send us documentation of your tax-exempt status.	Tax Exemptions
<a href="#">CP120A</a>	Your organization's tax-exempt status has been revoked for failure to file a Form 990 series return for three consecutive years.	
<a href="#">CP130</a>	Your tax return filing requirements may have changed: You may no longer need to pay the Alternative Minimum Tax.	Filing Requirements
<a href="#">CP139</a>	Your tax return filing requirements may have changed: You may no longer need to file Form 941 and Form 940.	Filing Requirements

<a href="#">CP152</a>	We have received your return.	Confirmation of Return Receipt
<a href="#">CP153</a>	We can't provide you with your refund through a direct deposit, so we're sending you a refund check/credit payment by mail.	Refund
<a href="#">CP166</a>	We were unable to process your monthly payment because there were insufficient funds in your bank account.	Payment Process
<a href="#">CP178</a>	Your tax return filing requirements may have changed: You may no longer owe excise tax.	Filing Requirements
<a href="#">CP231</a>	Your refund or credit payment was returned to us and we need you to update your current address.	Address Update Needed
<a href="#">CP259</a>	You didn't file the business tax return identified in the notice.	
<a href="#">CP259A</a>	We sent you this notice because our records indicate you should have filed a Form 990/990-EZ, Return of Organization Exempt From Income Tax, or Form 990-N (e-Postcard).	
<a href="#">CP259B</a>	We sent you this notice because you didn't file a Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation, that our records indicate you should have filed.	
<a href="#">CP259C</a>	We sent you this notice because you are presumed to be a private foundation and you didn't file a Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation, that our records indicate you should have filed.	
<a href="#">CP259D</a>	We sent you this notice because you did not file a Form 990-T, Exempt Organization Business Income Tax Return, that our records indicate you should have filed.	
<a href="#">CP259E</a>	We sent you this notice because our records indicate you should have filed a Form 990-N (e-Postcard) or Form 990/990-EZ, Return of Organization Exempt From Income Tax.	
<a href="#">CP259F</a>	We're sending you this notice because you did not	

	file a Form 5227, Split-Interest Trust information Return, that our records indicate you should have filed.	
<a href="#">CP259G</a>	We sent you this notice because you did not file a Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, that our records indicate you should have filed.	
<a href="#">CP259H</a>	We sent you this notice because you are a tax-exempt political organization and did not file a Form 990/990-EZ, Return of Organization Exempt From Income Tax, that our records indicate you should have filed.	
<a href="#">CP276A</a>	We didn't receive a correctly completed tax liability schedule. We normally charge a Federal Tax Deposit (FTD) penalty when this happens. We decided not to do so this time.	FTD Penalty
<a href="#">CP276B</a>	We didn't receive the correct amount of tax deposits. We normally charge a Federal Tax Deposit penalty when this happens. We decided not to do so this time.	FTD Penalty
<a href="#">CP501</a>	You have a balance due (money you owe the IRS) on one of your tax accounts.	
<a href="#">CP503</a>	We have not heard from you and you still have an unpaid balance on one of your tax accounts.	
<a href="#">CP504</a>	You have an unpaid amount due on your account. If you do not pay the amount due immediately, the IRS will seize (levy) your state income tax refund and apply it to pay the amount you owe.	
<a href="#">CP504B</a>	You have an unpaid amount due on your account. If you do not pay the amount due immediately, the IRS will seize (levy) certain property or rights to property and apply it to pay the amount you owe.	
<a href="#">CP521</a>	This notice is to remind you that you have an installment agreement payment due. Please send your payment immediately.	
<a href="#">CP523</a>	This notice informs you of our intent to terminate your installment agreement and seize (levy) your assets. You have defaulted on your agreement.	

<a href="#"><u>CP601</u></a>	Usted tiene un saldo pendiente de pago (dinero que le debe al IRS) en una de sus cuentas contributivas.	
<a href="#"><u>CP603</u></a>	No hemos recibido respuesta de parte de usted y todavía tiene un saldo sin pagar en una de sus cuentas contributivas.	
<a href="#"><u>CP604</u></a>	Usted tiene un saldo sin pagar en su cuenta. De no pagar esta cantidad inmediatamente, el IRS embargará cualquier reembolso de impuestos estatales al que tenga derecho y aplicarlo al pago de su deuda.	
<a href="#"><u>CP604B</u></a>	Usted tiene un saldo sin pagar en su cuenta. De no pagar esta cantidad inmediatamente, el IRS embargará ciertas propiedades o derechos de propiedad y lo aplicará al pago de su deuda.	
<a href="#"><u>CP621</u></a>	Este aviso es para notificarle que usted tiene un plan de pagos a plazos vencido. Por favor, envíe el pago inmediatamente.	
<a href="#"><u>CP623</u></a>	Este aviso es para informarle nuestra intención de cancelar su plan de pagos a plazos y confiscar (embargar) sus bienes. Usted incumplió en su acuerdo.	
<a href="#"><u>CP711</u></a>	Nosotros realizamos cambios a su planilla debido a que entendemos que hubo un cálculo erróneo. Como resultado de estos cambios, usted adeuda dinero por sus contribuciones.	
<a href="#"><u>CP721</u></a>	Hicimos el(los) cambio(s) que usted solicitó a su declaración de impuestos para el año tributario que aparece en su aviso. Como resultado de éste(estos) cambio(s) usted debe dinero en sus impuestos.	
<a href="#"><u>CP722</u></a>	Hicimos el(los) cambio(s) que usted solicitó a su declaración de impuestos para el año tributario que aparece en su aviso. Como resultado de éste(estos) cambio(s) usted debe dinero en sus impuestos.	
<a href="#"><u>CP771</u></a>	Usted recibió este aviso para recordarle sobre la cantidad que adeuda en contribuciones, multas e intereses.	
<a href="#"><u>CP772</u></a>	Usted recibió este aviso para recordarle sobre la cantidad que adeuda en contribuciones, multas e intereses.	

<a href="#">CP773</a>	Usted recibió este aviso para recordarle sobre la cantidad que adeuda en contribuciones, multas e intereses.	
<a href="#">CP774</a>	Usted recibió este aviso para recordarle sobre la cantidad que adeuda en contribuciones, multas e intereses.	
<a href="#">CP959</a>	Usted no radicó su planilla de contribución de negocios identificada en este aviso.	

### Other Notices and Letters

<b>Notice or Letter Number</b>	<b>Title</b>
<a href="#">CP 14</a>	Balance Due
<a href="#">CP 49</a>	Overpaid Tax Applied to Other Taxes You Owe
<a href="#">CP 57</a>	Notice of Insufficient Funds
<a href="#">CP 88</a>	Delinquent Return Refund Hold
<a href="#">CP 90/CP 297</a>	Final Notice - Notice of Intent to Levy and Notice of Your Right to a Hearing
<a href="#">CP 297A</a>	Notice of Levy and Notice of Your Right to a Hearing
<a href="#">CP 91/CP 298</a>	Final Notice Before Levy on Social Security Benefits
<a href="#">CP 161</a>	Request for Payment or Notice of Unpaid Balance, Balance Due
<a href="#">CP 2000</a>	Notice of Proposed Adjustment for Underpayment/Overpayment
<a href="#">Letter 0484C</a>	Collection Information Statement Requested (Form 433F/433D); Inability to Pay/Transfer
<a href="#">Letter 0549C</a>	Balance Due on Account is Paid
<a href="#">Letter 668D(LP 68)</a>	We released the taxpayer's levy.
<a href="#">Letter 0681C</a>	Proposal to Pay Accepted
<a href="#">Letter 0757C</a>	Installment Privilege Terminated
<a href="#">Letter 1058 (LT 11)</a>	Final Notice prior to levy; your right to a hearing

<a href="#"><u>Letter 1615 (LT 18)</u></a>	Mail us your overdue tax returns.
<a href="#"><u>Letter 1731 (LP 64)</u></a>	Please help us locate a taxpayer.
<a href="#"><u>Letter 1737 (LT 27)</u></a>	Please complete and site Form 433F, Collection Information Statement.
<a href="#"><u>Letter 1961C</u></a>	Installment Agreement for Direct Debit 433-G
<a href="#"><u>Letter 1962C</u></a>	Installment Agreement Reply to Taxpayer
<a href="#"><u>Letter 2050 (LT 16)</u></a>	Please call us about your overdue taxes or tax return.
<a href="#"><u>Letter 2257C</u></a>	Balance Due Total to Taxpayer
<a href="#"><u>Letter 2271C</u></a>	Installment Agreement for Direct Debit Revisions
<a href="#"><u>Letter 2272C</u></a>	Installment Agreement Cannot be Considered
<a href="#"><u>Letter 2273C</u></a>	Installment Agreement Accepted: Terms Explained
<a href="#"><u>Letter 2318C</u></a>	Installment Agreement: Payroll Deduction (F2159) Incomplete
<a href="#"><u>Letter 2357C</u></a>	Abatement of Penalties and Interest
<a href="#"><u>Letter 2603C</u></a>	Installment Agreement Accepted - Notice of Federal Tax Lien Will be Filed
<a href="#"><u>Letter 2604C</u></a>	Pre-assessed Installment Agreement
<a href="#"><u>Letter 2761C</u></a>	Request for Combat Zone Service Dates
<a href="#"><u>Letter 2789C</u></a>	Taxpayer Response to Reminder of Balance Due
<a href="#"><u>Letter 2840C</u></a>	CC IAPND Installment Agreement Confirmation
<a href="#"><u>Letter 3030C</u></a>	Balance Due Explained:Tax/Interest Not Paid
<a href="#"><u>Letter 3127C</u></a>	Revision to Installment Agreement
<a href="#"><u>Letter 3217C</u></a>	Installment Agreement Accepted: Terms Explained
<a href="#"><u>Letter 3228 (LT 39)</u></a>	Reminder notice.
<a href="#"><u>Letter 4903 (LT 26)</u></a>	We have no record of receiving your tax returns.
<a href="#"><u>Letter LP 47</u></a>	Address Information Request

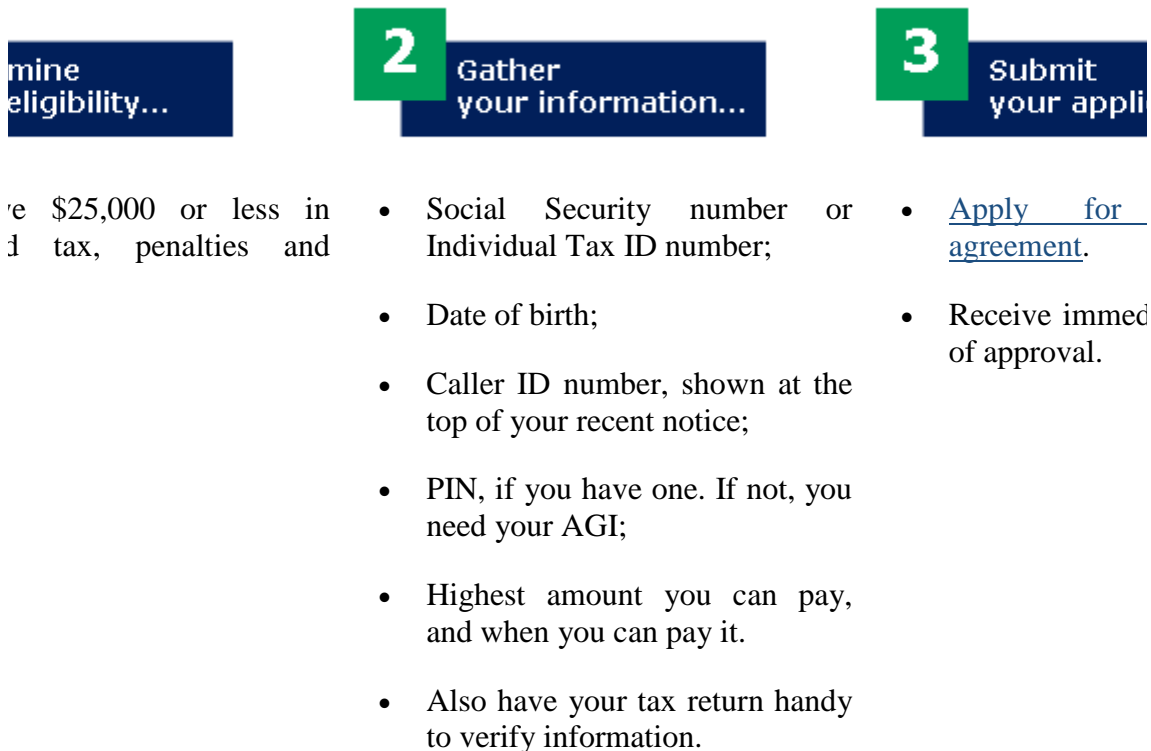
## What If My Notice Isn't Listed

You'll find useful information here about many of the notices we send, including the purpose of the notice, the reason we send it, and a list of enclosures we might include with it. There's also sample content for each. Since parts of our notices vary depending on account conditions, the samples may not exactly match the notices we mail. The basic message, though, will be the same.

## On-line Payment Agreement

### Online Payment Agreement Application

You can avoid unnecessary penalties and interest by paying your taxes in full and on time. This application will allow you or your authorized representative (Power of Attorney) to apply for an installment agreement if you cannot pay your taxes in full.



## EIN On-Line

## **Apply for an Employer Identification Number (EIN) Online**

### **Check Out Our Interview-style Application**

No need to file a Form SS-4. We ask you the questions and you give us the answers. After all validations are done you will get your EIN immediately upon completion. You can then download, save, and print your EIN confirmation notice.

This EIN is your permanent number and can be used immediately for most of your business needs, including opening a bank account, applying for business licenses, and filing a tax return by mail. However, no matter how you apply (phone, fax, mail, or online), it will take up to two weeks before your EIN becomes part of the IRS' permanent records. You must wait until this occurs before you can file an electronic return, make an electronic payment, or pass an IRS Taxpayer Identification Number matching program.

### **Information About Your EIN**

Effective March 15, 2011, EINs assigned via the online application will begin with 45 (45-XXXXXXX).

### **Important Information for Home-care Service Recipients.**

If you are a home-care service recipient who has a previously assigned EIN either as a sole proprietor or as a household employer, do not apply for a new EIN. Use the EIN previously provided. If you can not locate your EIN for any reason, follow the instructions on the [Misplaced Your EIN?](#) Web page.

If you are a home-care service recipient who does not have an EIN, do not use the online application to apply for one. You must apply for your EIN using one of the other methods (phone, fax or mail). For additional information, visit the [How to Apply for an EIN](#) Web page.

### **Attention Tax Exempt/Non Profit Organizations.**

At the beginning of the online EIN application process, you will be asked to check a box that best describes your legal structure. The legal structure for all Tax Exempt/Non Profit Organizations is found under the 7<sup>th</sup> option, "View Additional Types, Including Tax Exempt and Governmental Agencies." Non-profit organizations include corporations, trusts, limited liability companies, and unincorporated associations that qualify for tax-exempt status under Internal Revenue Code (IRC) 501(a) as described in Publication 557 (Tax-Exempt Status for Your Organization).

### **This Application Is Available During the Following Hours:**

Monday - Friday: 6:00 a.m. to 12:30 a.m. Eastern time  
Saturday: 6:00 a.m. to 9:00 p.m. Eastern time  
Sunday: 7:00 p.m. to 12:00 a.m. Eastern time

**APPLY ONLINE NOW**

**Taxpayer Advocate Service**

**Taxpayer Advocate Service**



**The Taxpayer Advocate Service is Your Voice at the IRS!**

What we do, and how to contact us!

**The Taxpayer Advocate Service is Your Voice at the IRS!**

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. We help taxpayers who are experiencing economic harm, such as not being able to provide necessities like housing, transportation, or food; taxpayers who are seeking help in resolving problems with the IRS; and those who believe an IRS system or procedure is not working as it should. Here are ten things every taxpayer should know about TAS:

1. The Taxpayer Advocate Service is your voice at the IRS.
2. Our service is free and tailored to meet your needs.
3. You may be eligible for our help if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just isn't working as it should.
4. The worst thing you can do is nothing at all!
5. We help taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation. This includes businesses as well as individuals.
6. If you qualify for our help, we'll do everything we can to get your problem resolved. You will be assigned to one advocate who will be with you at every turn.
7. We have at least one local taxpayer advocate office in every state, the District of Columbia, and Puerto Rico. You can call your local advocate, whose number is in your phone book, in Pub. 1546, Taxpayer Advocate Service -- Your Voice at the IRS, and on our website at [www.irs.gov/advocate](http://www.irs.gov/advocate). You can also call our toll-free number at 1-877-777-4778.
8. As a taxpayer, you have rights that the IRS must abide by in its dealings with

- you. Our tax toolkit at [www.taxtoolkit.irs.gov](http://www.taxtoolkit.irs.gov) can help you understand these rights.
9. TAS also handles large-scale or systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at [www.irs.gov/advocate](http://www.irs.gov/advocate).
  10. You can get updates on hot tax topics by visiting our YouTube channel at [www.youtube.com/tasnta](http://www.youtube.com/tasnta) and our Facebook page at <http://www.facebook.com/YourVoiceAtIRS>, or by following our tweets at <http://twitter.com/YourVoiceatIRS>.

### Telephone and Web Addresses

#### Telephone Numbers:

Forms and publications	(800) 829-3676
Form 1040 Assistance	(800) 829-1040
Refund Hotline	(800) 829-1954
Tax Fraud Hotline	(800) 829-0433
Recorded Tax Topic (Tele-Tax)	(800) 829-4477
Tax Exempt/Government Entities (TE/GE) Hotline	(877) 829-5500
National Taxpayer Advocate	(877) 777-4778
Business and Specialty Tax Line	(800) 829-4933
Practitioner Priority Service	(866) 860-4259
Paper Request for Copy or Transcript of Tax Forms	(800) 829-3676
Treasury Inspector General for Tax Administration	(800) 366-4484

#### Power of Attorney and Third-Party Authorizations:

Memphis IRS Center 5333 Getwell Road  Stop 8324  Memphis, TN 37501 901-546-4115 FAX 901-546-4176 TELE	Ogden IRS Center P. O. Box 9941  Stop 6737  Ogden, UT 84409 801-620-4249 FAX 801-620-4254 TELE	For Foreign Taxpayers Philadelphia IRS Accounts Management 2970 Market Street Philadelphia, PA 10104 Stop 3-E08,123 267-941-1014 FAX 215-516-5996 TELE
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#### Websites:

Internal Revenue Service	<a href="http://www.irs.gov">http://www.irs.gov</a>
IRS Spanish-language website	<a href="http://IRS.gov/espanol">http://IRS.gov/espanol</a>
IRS Forms and Publications	<a href="http://www.irs.gov/forms.pubs/index.html">http://www.irs.gov/forms.pubs/index.html</a>
TIGTA	<a href="http://www.treas.gov/tigta">http://www.treas.gov/tigta</a>
IRS Electronic Services	<a href="http://www.irs.gov/efile.html">http://www.irs.gov/efile.html</a>

Tax Professional's Corner	<a href="http://www.irs.gov/prod/bus info/tax_pro/index.html">http://www.irs.gov/prod/bus info/tax_pro/index.html</a>
Tax Court	<a href="http://www.ustaxcourt.gov">www.ustaxcourt.gov</a>
Revenue Rulings and Procedures	<a href="http://www.taxlinks.com">www.taxlinks.com</a>
U. S. Tax Code On-Line	<a href="http://www.fourmilab.chlustax/ustax.html">www.fourmilab.chlustax/ustax.html</a>
Tax regulations	<a href="http://www.irs.gov">www.irs.gov</a>

[www.irs.gov](http://www.irs.gov) — [The Tax Professionals Page](#)

Written correspondence to the IRS:

Prevent delays in the processing of your correspondence by sending all responses including Form 1040X to the Service Center shown in the upper left hand corner of the notice. Failure to send the response to the Service Center that issued the notice will result in a delay of 2 to 3 months, while the information is rerouted to the correct site.

Delays can be also avoided by attaching a copy of the notice to the response. This will ensure that the information is correctly identified and routed appropriately.

The Service Center that sent the notice has the case file available, enabling them to provide quick and accurate resolution.

What about e-mail?

**A timely and important caution — IRS Cautions Practitioners Regarding Sending Sensitive but Unclassified Electronic Mail**

With advances in technology, tax professionals may be tempted to contact the Internal Revenue Service by electronic mail (e-mail) about specific taxpayer matters such as audits or other interactions. The IRS takes its responsibility to safeguard the privacy and confidentiality of taxpayers and their personal financial information seriously. This is the basic foundation for the public's trust and voluntary compliance with the tax laws.

The IRS categorizes tax return and return information as sensitive but unclassified (SBU) information. IRS security and internet e-mail policies restrict employees from sending SBU information in external e-mail communications in order not to compromise the taxpayers' privacy and confidentiality rights. IRS also discourages practitioners from using e-mail to communicate on specific taxpayer matters with assigned IRS employees. If you do send an IRS employee an e-mail that contains tax information concerning a specific taxpayer, the IRS employee is not permitted to reply by e-mail but will reply to you by telephone, mail or fax in certain situations.

However, the IRS does offer tax professionals enrolled in the e-Services suite of electronic products the ability to conduct certain pre-approved transactions over the Internet. Those transactions are specifically identified and all necessary safeguards are in

place to ensure that taxpayer privacy and confidentiality are not compromised.

IRS Nationwide Tax Forums  
2011 IRS Nationwide Tax Forum Schedule and Locations

Go to: [www.irs.gov](http://www.irs.gov)

for more information and to register.

City	Dates	Hotel Address	Room Rate Cut-Off Date Reservations
Atlanta, GA	June 28-30	<b><u>Atlanta Marriott Marquis</u></b> 265 Peachtree Center Avenue Atlanta, GA 30303	\$149.00 <b>June 4, 2011</b> (800) 228-9290 <a href="#">Online Reservations</a>
Orlando, FL	July 12-14	<b><u>Hilton Orlando</u></b> 6001 Destination Parkway Orlando, FL 32819	\$139.00 <b>June 20, 2011</b> (800) HILTONS <a href="#">Online Reservations</a>
Dallas, TX	July 26-28	<b><u>Hilton Anatole</u></b> 2201 Stemmons Freeway Dallas, TX 75207	\$149.00 <b>June 25, 2011</b> (800) HILTONS <a href="#">Online Reservations</a>
San Jose, CA	August 9-11	<b><u>San Jose Marriott</u></b> 301 South Market Street San Jose, CA 95113  <b><u>Hilton San Jose</u></b> 300 Almaden Boulevard San Jose, CA 95110	\$149.00 <b>July 18, 2011</b> San Jose Marriott (800) 228-9290 <a href="#">Online Reservations</a> Hilton San Jose (800) HILTONS <a href="#">Online Reservations</a>
Las Vegas, NV	August 16-18	<b><u>Caesar's Palace</u></b> 3570 Las Vegas Boulevard S Las Vegas, NV 89109	\$129.00 <b>July 25, 2011</b> (866) 227-5944 <a href="#">Online Reservations</a>
National Harbor, MD (Washington DC Area)	August 30 - September 1	<b><u>Gaylord National Hotel and Convention Center</u></b> 201 Waterfront Street National Harbor, MD 20745	\$169.00 <b>July 28, 2011</b> (301) 965-2000 <a href="#">Online Reservations</a>

**Follow the IRS on YouTube and Twitter**

**<http://go.usa.gov/29C>**

**The Texas Society of Enrolled Agents is pleased to present this material for the use of the tax professional community in Texas. Our hope is that it will aid you in assisting America's Taxpayers to file complete and accurate tax returns.**