

TAX YEAR
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Understanding How the IRS Contacts Taxpayers

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Understanding How the IRS Contacts Taxpayers

There are special instances where an IRS revenue officer or revenue agent may visit a home or business related to an unpaid tax bill or an audit. The IRS urges people with tax issues to understand the circumstances around these visits and also help protect themselves against imposters.

Here's how you can know if a person calling or visiting your home or place of business is a legitimate IRS employee or an imposter.

Text messages: Frequently a scam. The IRS does not send text messages, including shortened links, asking you to verify some bit of personal information. These fraudulent messages often contain bogus links claiming to be IRS websites or other on-line tools. Other than IRS Secure Access, the IRS does not use text messages to discuss personal tax issues, such as those involving bills or refunds.

If you receive an unsolicited SMS/text that appears to be from either the IRS or a program closely linked to the IRS, you should take a screenshot of the text message and include the screenshot in an email to phishing@irs.gov with the following information:

- Date, time, and time zone you received the text message.
- Phone number that received the text message.

Do not click links or open attachments in unsolicited, suspicious, or unexpected text messages whether from the IRS, state tax agencies, or others in the tax community.

Email: Many tax scams involve email. The IRS does not initiate contact with taxpayers by email to request personal or financial information. The IRS initiates most contacts through regular mail. If you receive an unsolicited fraudulent email that appears to be from either the IRS or a program closely linked to the IRS, report it by sending the email as an attachment to phishing@irs.gov. The Report Phishing and Online Scams page at IRS.gov provides complete details.

Mail and phone contacts are first steps with a tax issue. Taxpayers will generally first receive several letters from the IRS in the mail before receiving a phone call. However, there are circumstances when the IRS will call, including when a taxpayer has an overdue tax bill, a delinquent or unfiled tax return, or has not made an employment tax deposit.

The IRS does not leave pre-recorded, urgent, or threatening voice messages. Additionally, the IRS (and its authorized private collection agencies) will never:

- Call to demand immediate payment using a specific payment method such as a pre-paid debit card or gift card. The IRS does not use these methods for tax payments.
- Threaten to immediately bring in local police or other law-enforcement groups to have you arrested for not paying.
- Demand that taxes be paid without giving you the opportunity to question or appeal the amount owed.
- Ask for credit or debit card numbers over the phone.

All tax payments should only be made payable to the U.S. Treasury and checks should never be made payable to third parties. For anyone who does not owe taxes and has no reason to think they do: Do not give out any information. Hang up immediately.

In-person visits: What to know. The IRS has stopped most unannounced revenue officer visits to households and businesses. This was done to help improve security for both taxpayers and IRS employees. Revenue officers will now send a Letter 725-B, *Meeting with Taxpayer,* to schedule a meeting. Taxpayers would have first been notified by mail of their balance due or missing return. Unannounced visits will still occur in limited situations such as when a



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summons or subpoena is served or when sensitive enforcement activities are planned.

Revenue officers are IRS civil enforcement employees whose role involves education, investigation, and when necessary, appropriate enforcement steps to collect a tax debt. A revenue officer will help a taxpayer understand their tax obligations as well as the consequences for not meeting the obligations.

IRS revenue agents will at times visit an individual, business, or non-profit who is being audited. That taxpayer would have first been notified by mail about the audit and set an agreed-upon appointment time with the revenue agent. Also, after mailing an initial appointment letter to a taxpayer, an auditor may call to confirm and discuss items pertaining to the scheduled audit appointment.

When visited by someone from the IRS, you should always ask for credentials or identification. IRS representatives can always provide two forms of official credentials: IRS-issued credentials (also called a pocket commission) and an HSPD-12 card. The HSPD-12 card is a government wide standard form of identification for federal employees.

For more information, visit How to Know if it's Really the IRS on IRS.gov, and the IRS Taxpayer Bill of Rights.

Helpful information on resolving tax issues. For individuals, businesses, and nonprofits with outstanding tax issues, there are a number of easy ways to get assistance and to help them meet tax obligations. There is a special section on IRS.gov focused on payment options. These include paying taxes through an Online Account with IRS Direct Pay or paying by debit card, credit card or digital wallet. The IRS has options for people who cannot pay their taxes, including payment plans. The IRS has expanded voice bot options to help eligible taxpayers easily verify their identity to set up or modify a payment plan while avoiding long wait times.

Remember that the IRS will not:

- Call to demand immediate payment using a specific payment method such as a pre-paid debit card, gift card, or wire transfer. Generally, the IRS will first mail a bill to any taxpayer who owes taxes.
- Demand you pay taxes without the opportunity to question or appeal the amount they say you owe. You should also be advised of your rights as a taxpayer.
- Ask for credit or debit card numbers over the phone.
- Threaten to bring in local police, immigration officers or other law enforcement to have you arrested for not paying. The IRS also cannot revoke a driver's license, business license, or immigration status. Threats like these are common tactics scam artists use to trick victims into buying into their schemes.

Taxpayers who have filed a petition with the U.S. Tax Court may receive a call from an appeals officer to discuss their tax dispute and options for resolution. During the call, the appeals officer will provide their name, their badge number, and their contact information including their phone number, e-fax, and email address. The appeals officer will also know the docket number, as well as specifics regarding the case.

Appeals employees will never ask for credit card or banking information. If an appeals officer cannot reach a taxpayer by phone, they may leave a general voicemail message. When an appeals employee leaves a voicemail, they will include self-identifying information such as their name, title, badge number, and contact information.

Also, during this call, appeals employees may ask taxpayers to submit additional documentation regarding their petition directly to the Independent Office of Appeals via mail, fax, or to an email address ending with @irs.gov.

Also note, taxpayers can contact the Taxpayer Advocate Service, which is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. They can offer taxpayers help if their tax problem is causing financial difficulty, they have tried and been unable to resolve the issue with the IRS, or they believe an IRS system, process, or procedure just is not working as it should. Visit Taxpayer Advocate Service or call 877-777-4778 for more information.

Contact Us

There are many events that occur during the year that can affect your tax situation. Preparation of your tax return involves summarizing transactions and events that occurred during the prior year. In most situations, treatment is firmly established at the time the transaction occurs. However, negative tax effects can be avoided by proper planning. Please contact us in advance if you have questions about the tax effects of a transaction or event, including the following:

- Pension or IRA distributions.
- Significant change in income or deductions.
- Job change.
- Marriage.
- Attainment of age 59½ or 73.
- Sale or purchase of a business.
- Sale or purchase of a residence or other real estate.
- Retirement.
- Notice from IRS or other revenue department.
- Divorce or separation.
- Self-employment.
- Charitable contributions of property in excess of $5,000.

This brochure contains general information for taxpayers and should not be relied upon as the only source of authority. Taxpayers should seek professional tax advice for more information.

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