

TAX YEAR
2026

Taxpayers Who Receive an IRS Notice

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Tips for Taxpayers Who Receive an IRS Notice

Receiving a notice from the Internal Revenue Service is usually no cause for alarm. Every year the IRS sends millions of letters and notices to taxpayers. In the event one shows up in your mailbox, here are 10 things you should know.

1) Do not panic. Many of these letters can be dealt with very simply.
2) Do not ignore it. Most of these letters have a "reply by" date. Inaction can lead to additional interest and penalties or more aggressive action from the IRS.
3) Contact your tax professional. Your tax professional is available to help you, is familiar with your situation, and has experience dealing with the IRS. Utilize his or her expertise. He or she will generally want to see a copy of the letter to determine the next course of action. Some letters can be resolved simply by having you contact the IRS directly. Other, more complicated issues may require you to sign Form 2848, *Power of Attorney and Declaration of Representative,* to allow your tax professional to communicate with the IRS on your behalf.
4) There are a number of reasons the IRS sends notices to taxpayers. The notice may request payment of taxes, notify you of a change to your account, or request additional information. The notice you receive normally covers a very specific issue about your account.
5) Each letter and notice offers specific instructions on what you need to do to satisfy the inquiry.
6) If you receive a notice about a correction to your tax return, you should review the correspondence and compare it with the information on your return.
7) If you agree with the correction to your account, usually no reply is necessary unless a payment is due.
8) If you do not agree with the correction the IRS made, it is important that you respond as requested. Respond to the IRS in writing to explain why you disagree. Be courteous and respectful. Include any documents and information you wish the IRS to consider, along with the contact stub at the bottom of the notice. Mail to the address shown on the letter. Allow at least 30 days for a response from the IRS.
9) Most correspondence can be handled without calling or visiting an IRS office. However, if you have questions, call the telephone number in the upper right corner of the notice. When you call, have a copy of your tax return and the correspondence available.
10) Keep copies of any correspondence with your tax records.

As with any tax issue, contact your tax professional to help you navigate your own unique situation.

Taxpayer Rights

IRS employees are required to explain and protect your rights as a taxpayer throughout your contact with them.

Privacy and Confidentiality

The IRS will not disclose to anyone the information you give them, except as authorized by you or the law. You have the right to know why they are asking you for information, how they will use it, and what will happen if you do not provide the requested information.

Professional and Courteous Service

If you believe that an IRS employee has not treated you in a professional, fair, and courteous manner, you should tell that employee's supervisor. If the supervisor's response is not satisfactory, you should write to the IRS director for your area or the center where you file your return.



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Representation

You may either represent yourself or, with proper written authorization, have someone else represent you in your place. Your representative must be a person allowed to practice before the IRS, such as an attorney, certified public accountant, or enrolled agent. If you are in an interview and ask to consult such a person, then in most cases, the IRS agent must stop and reschedule the interview.

You can have someone accompany you to an interview. You may make sound recordings of any meetings with the IRS' examination, appeal, or collection personnel, provided you tell them in writing 10 days before the meeting.

Pay Only the Correct Amount of Tax

You are responsible for paying only the correct amount of tax due under the law—no more, no less. If you cannot pay all your tax when it is due, you may be able to make monthly installment payments.

Help With Unresolved Tax Problems

The Taxpayer Advocate Service can help you if you have tried unsuccessfully to resolve a problem with the IRS. Your local Taxpayer Advocate can offer you special help if you have a significant hardship as a result of a tax problem.

Appeals and Judicial Review

If you disagree with the IRS about the amount of your tax liability or certain collection actions, you have the right to ask the IRS Appeals Office to review your case. You may also ask a court to review your case.

Relief From Certain Penalties and Interest

The IRS will waive penalties when allowed by law if you can show you acted reasonably and in good faith or relied on the incorrect advice of an IRS employee. The IRS will waive interest that is the result of certain errors or delays caused by an IRS employee.

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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Avoid Future Problems

You can minimize the likelihood of encountering future problems with the IRS by:

- Keeping accurate and complete records,
- Waiting to file your tax return until you receive all your income statements,
- Checking the records you receive from your employer, mortgage company, bank, or other sources of income (Forms W-2, 1098, 1099, etc.) to make sure they are accurate,
- Including all your income on your tax return,
- Following the instructions on how to report income, expenses, and deductions, and
- Filing an amended return for any information you receive after your return has been filed.

File your taxes electronically. Filing online can help you avoid mistakes and find credits and deductions that you may qualify for.

An experienced tax preparer who is familiar with your personal situation is in a position to help you file a complete and accurate return. In addition, he or she will be able to advise you on the best course of action for responding to a notice should you receive one.

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.