The Taxpayer Roadmap

An Illustration of the Modern United States Tax System

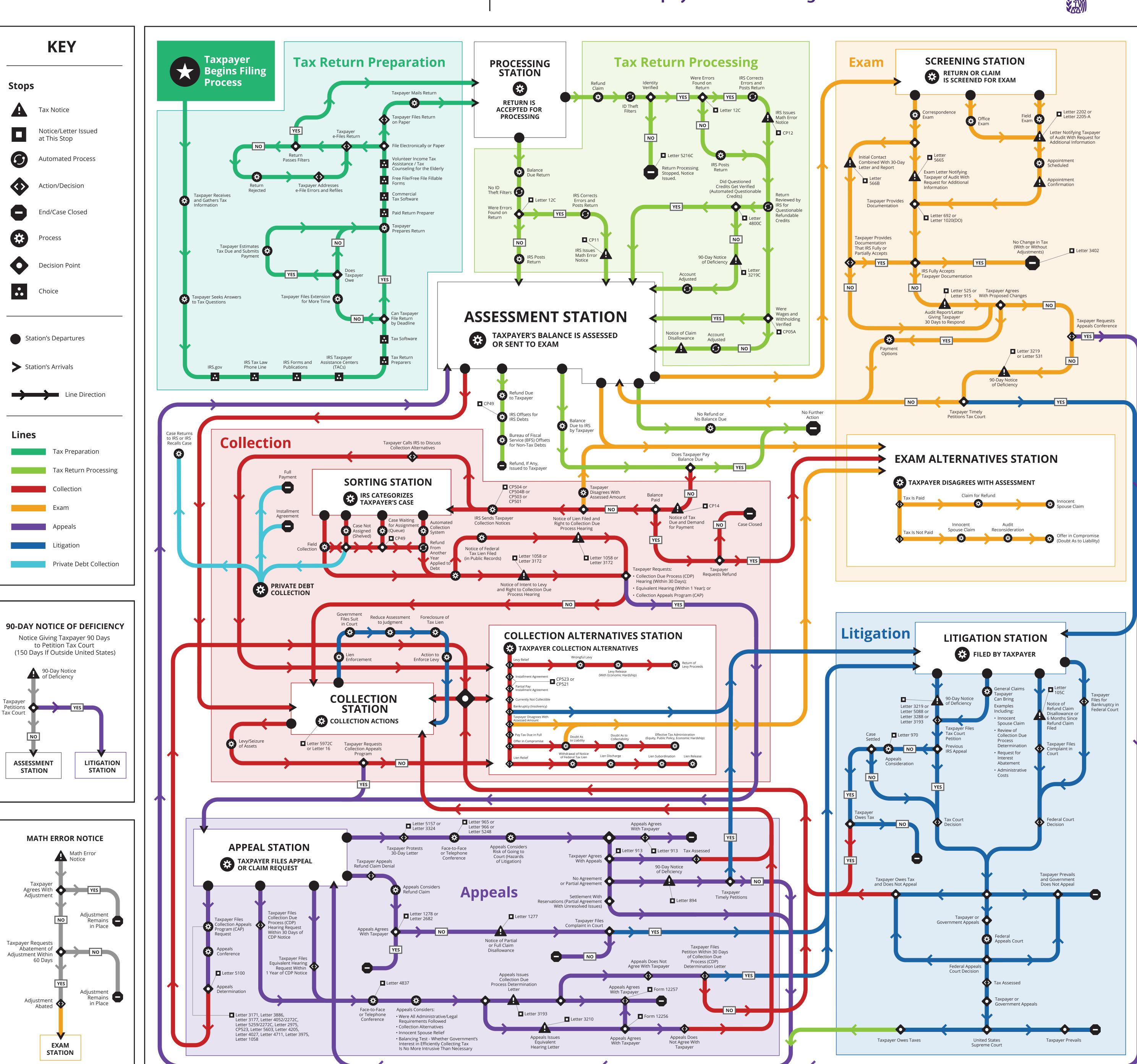
The map below illustrates, at a very high level, the stages of a taxpayer's journey, from getting answers to tax law questions, all the way through audits, appeals, collection, and litigation. It shows the complexity of tax administration, with its connections and overlaps and repetitions between stages. As you can see from its numerous twists and turns, the road to compliance isn't always easy to navigate. But we hope this map helps taxpayers find their way. A project of the Taxpayer Advocate Service.

For more information visit TaxpayerAdvocate.irs.gov



TAXPAYER





Glossary

Glossary	
90-Day Notice of Deficiency	Letter issued to the taxpayer providing 90 days to file petition in the U.S. Tax Court for review.
Account Adjusted	Adjustment made to an account, increasing or decreasing tax, penalties, or interest.
Action to Enforce Levy	Lawsuit submitted by the IRS to encourage a person or business to turn over levy proceeds or be held liable for the funds requested.
Agreed Claim	Exam or Appeals accepts a taxpayer's refund claim.
Alternatives Station: Taxpayer Collection Alternatives	Options for resolving balance due accounts and delinquent tax returns.
Alternatives Station: Taxpayer Disagrees With Assessed Amount	A taxpayer disagrees with the changes from an audit or IRS-created tax return.
Appeals Agrees With Taxpayer	When Appeals and a taxpayer agree regarding the treatment of an item.
Appeals Conference	Conference with a technical Appeals employee to discuss IRS actions to resolve the tax liability.
Appeals Does Not Agree With Taxpayer	A taxpayer contests the amount the IRS has determined is owed.
Appointment Confirmation	Letter confirming the time and place of the examination appointment and documents needed.
Appeals Considers Refund Claim	Claim filed by a taxpayer on an amended return showing an overpayment of tax.
Appeals Considers Risk of Going to Court (Hazards of Litigation)	Consideration of risks to the government when considering a tax determination.
Appeals Determination	Includes verification of laws or administrative procedures, issues raised by taxpayer, and the balancing test.
Appeals Issues Collection Due Process Determination Letter	A taxpayer's opportunity to contest Appeals determination before tax court.
Appeals Issues Equivalent Hearing Letter	Advises of Appeal decision; does not provide for judicial review.
Appeal Station Taxpayer Files Appeal or Claim Request	A taxpayer requests Collection Due Process (CDP) hearing in response to IRS publicly filed lien or notice of intent to levy.
Appointment Scheduled	Letter informing taxpayers their return is under audit, scheduling an audit appointment and requesting documentation.
Assessment Station Taxpayers Balance Is Assessed	The IRS assesses any applicable tax, penalty, and interest owed by the taxpayer.
Audit Report - Letter Giving Taxpayer 30 Days to Respond	Statement from the IRS explaining proposed adjustments by examination; provides taxpayer 30 days to respond.
Automated Collection System (ACS)	Callsite-based collection department that issues notices and answers taxpayer inquiries to resolve balance due accounts.
Balance Due on Account	The outstanding amount a taxpayer owes on an account.
Balance Due to IRS by Taxpayer	A tax return has met all the requirements and is accepted for processing.
Bankruptcy / Insolvency	A taxpayer files a petition in bankruptcy court. Insolvency is the inability to pay a debt as it becomes due.
Case Closed	Tax paid in full or agreement made to satisfy a balance due.
Case Not Assigned (Shelved)	Cases not currently assigned but at any time could be assigned to Automated Collection System (ACS), Field Collection, or Private Debt Collection (PDC).
Case Waiting for Assignment (Queue)	Cases waiting to be assigned to ACS or Field Collection.
Collection Appeals Program (CAP)	Available for Collection cases, a taxpayer can request Appeals conference before or after collection action is taken but cannot go to tax court if they disagree with the Appeals decision.
Collection Station: Collection Actions	IRS is actively working to collect taxpayers' overdue tax balance and secure delinquent past year(s) tax returns.
Correspondence Exam	IRS conducts the audit through the mail.
Currently Not Collectible	A taxpayer and the IRS agree the tax is owed but a taxpayer cannot pay due to their current financial situation.
Equivalent Hearing (Request Within 1 Year)	Available for Collection cases; taxpayer cannot go to tax court if they disagree with the Appeals decision.
Exam	The compliance function within the IRS that conducts audits of taxpayers' returns and proposes adjustments to corrections.
Exam Letter Notifying Taxpayer of Audit With Request for Additional Information	Letter telling a taxpayer their return is under audit and additional documentation is needed.
Face-to-Face / Telephone Conference	Conference with Appeals on the telephone or in person.
Federal Appeals Court	The United States Court of Appeals that has jurisdiction to review the decisions of other courts.
Field Collection	A Revenue Officer personally visits a taxpayer to resolve balance due accounts and delinquencies.
Field Exam	The IRS goes to a taxpayer's residence or business to conduct the audit.
Foreclosure of Tax Lien	A Revenue Officer files a lawsuit to enforce a federal tax lien for specific assets/property for collection.
Free File / Free File Fillable Forms	Software used by taxpayers to prepare and file individual income tax returns for free.
General Claims a Taxpayer Can Bring	A taxpayer may seek court review of IRS actions other than when the IRS has asserted a deficiency.
How to Address a Levy	The IRS may consider releasing a levy if it was wrongfully issued or creates an economic hardship for the taxpayer.
IRS Posts Return	A taxpayer has passed authentication and the return is posted to Master File.
Initial Contact Combined With 30-Day Letter and Audit Report	Letter informing the taxpayer their return is under audit and providing an audit report adjusting items in question. The taxpayer has 30 days to provide supporting documents and request an appeal.
Installment Agreement	Option for a payment plan if a taxpayer cannot pay taxes in full when it is due; plan is agreed to by IRS.

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If taxpayers cannot file by the due date of the return,

they can request an extension of time to file on an

Taxpayer Files Extension for More

Taxpayer Timely Files Innocent Spouse Claim	A taxpayer timely files for relief from additional tax owed due to his or her spouse or former spouse failing to report income or other return information properly.
Taxpayer Files Petition Within 30 Days of Collection Due Process (CDP) Determination Letter	Action that allows a taxpayer the opportunity to appeal the collection action and continue to Tax Court if the taxpayer disagrees with the Appeals decision.
Taxpayer Pays Taxes	The examination is concluded, the taxpayer chooses to pay, or make arrangements to pay, balance due.
Taxpayer Protests 30-Day Letter	A taxpayer's written response detailing the reason they do not agree to the audit adjustment and requests the case move to Appeals.
Taxpayer Provides Documentation or Requested Information	A taxpayer provides documents requested either before or during the examination to support amounts on tax return.
Taxpayer Requests Audit Reconsideration	Process used by the IRS when the taxpayer disagrees with the results of an audit of a tax return; taxpayers can request an audit reconsideration when the balance due from the audit remains unpaid.
Taxpayer Requests Collection Due Process Hearing Within 30 Days	A taxpayer can complete a form to request a hearing with Appeals after receiving a Notice of Federal Tax Lien Filing, Notice of Intent to Levy, or Notice of Levy. The Process provides taxpayers the right to petition Tax Court, if they disagree with the decision.
Taxpayer Requests Refund	A taxpayer requests refund/abatement of interest, penalties, overpaid tax, and/or additional tax.
Taxpayer Seeks Answers to Tax Questions	A taxpayer uses one of the multiple options available to them to try to find answers to their tax questions.
Taxpayer Timely Files a Request for Refund	A taxpayer, who disagrees with the examination changes and paid the tax due, requests a refund.
Taxpayer Timely Files Innocent Spouse Claim	Provides relief from paying tax, interest, and penalties if a spouse or former spouse improperly reported or omitted items on a jointly filed tax return
Taxpayer Timely Petitions Tax Court Hearing	A taxpayer has filed a petition with the U.S. Tax Court within the prescribed timeframe.
Taxpayer Does Not Respond	A taxpayer does not respond or sign the examination report in agreement with examination changes.
Taxpayer Files Complaint in Court	A taxpayer pays the tax and seeks a refund in Federal Court.
Taxpayer Files Tax Court Petition	Tax Court will review the Appeals decision.
Volunteer Income Tax Assistance / Tax Counseling for the Elderly	VITA/TCE is an organization that provides free basic income tax return preparation to taxpayers who meet certain criteria.

Commonly Issued Notices

Most commonly issued notices by volume per station.

Appeals

- Letter 5157, Non-docketed Acknowledgment & Conference
- Letter 3324, Proposal to Taxpayer Requesting Penalty Appeal
- Letter 965, Conference Scheduled –
- Non-Docketed Case
- 4 Letter 966, Conference Letter Non-Docketed Case
- 5 Letter 5248, Introduction to Rapid Appeals Process

Collection

- 1 CP14, Notice, Balance Due \$5 or More, No Math Error

CP504, Notice, Final Notice -

c CP49, Notice, Overpayment

Balance Due

- Adjustment Offset
- Letter 5972C, Automated Collection
- System Text Chat
- 5 CP504B, Notice, Final Notice Balance Due

Letter 2202, 2205A, 566S, InitialContact Letter Informing Taxpayer of Audit

Exam

- 2 Letter 566B, Initial Contact Letter 30-Day Combo
- 3 Letter 692, Request for Consideration of Additional Findings

4 Letter 525, General 30-Day Letter

5 Letter 3219, Notice of Deficiency

Process)

Appeals (Collection Due

- **1** Letter 5100, CAP Closing Letter
- Letter 1058, Notice of Intent to

2 Levy and Notice of Your Right to a

- 3 Letter 3172, Notice of Federal Tax Lien Filing and Your Right to a Hearing
- Letter 4837, Substantive Contact Uniform Acknowledgment Letter
- Letter 3193, Notice of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330

Tax Return Processing

1 Letter 5216C, Taxpayer Cannot Authenticate

Letter 12C, Individual Return,

- Incomplete Processing
- CP12, Math Error, Overpayment of \$1 or More
- 4 Letter 4800C, Questionable Credits
- Returiu

CP05A, Information Regarding Your

Litigation

- Letter 3193, Notice of Determination Concerning Collection Action(s) Under Sections 6320 and/or 6330
- 2 Letter 105C, Claim Disallowed
- 3 Letter 3219, Notice of Deficiency
- Letter 5088, Requesting Spouse Final Determination Letter—Disallowed
- Letter 3288, Final Appeals
 Determination to Requesting Spouse
- Determination

Who We Are

TAS is an independent organization within the IRS that can help protect your taxpayer rights. We can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for our assistance, which is always free, we will do everything possible to help you.



YOUR VOICE AT THE IRS



Visit TaxpayerAdvocate.irs.gov or call 1-877-777-4778

- f YourVoiceAtIRS
- YourVoiceAtIRS
- TASNTA
- in taxpayer-advocate-service

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An Illustration of the Modern United States Tax System

