

# The Examination Process

The Internal Revenue Service (IRS) accepts most federal returns as filed. However, we examine (or audit) some returns to determine if income, expenses, and credits are reported accurately.

This publication discusses general rules and procedures we follow in examinations. It explains what happens before, during, and after an examination. It also explains appeal and payment procedures.

As a taxpayer, you have the right to fair, professional, prompt, and courteous service from IRS employees. For additional information about your taxpayer rights, please see [Publication 1, Your Rights as a Taxpayer](#), or visit [irs.gov/taxpayer-bill-of-rights](https://irs.gov/taxpayer-bill-of-rights).

We must follow the tax laws enacted by Congress in the Internal Revenue Code. We also follow Treasury Regulations, court decisions, and other rules and procedures written to administer the tax laws.



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## Contact Us

It is important that you contact us regarding any correspondence you receive from us. If you receive a bill and do not pay it or enter into an installment agreement, the law requires we take further collection actions.

### For General Information

For information about a specific examination please contact the person named on the letter you received.

#### Website:

[irs.gov/help/ita](https://irs.gov/help/ita)

You'll find answers to your tax questions specific to your individual circumstances by using the Interactive Tax Assistant.

#### For tax information and help:

Call the number on the letter you received or call us toll free at:

- 1-800-829-1040 (for 1040 filers)
- 1-800-829-4933 (for business filers)
- 1-800-829-4059 TTY/TDD

#### For forms, instructions & publications:

Visit [irs.gov/forms-instructions](https://irs.gov/forms-instructions)

- 1-800-TAX-FORM
- (1-800-829-3676)
- 1-800-829-4059 TTY/TDD

#### If you prefer to write to us:

Write to us at the address shown on your letter and include your name, social security number or taxpayer identification number, and the tax form and period shown on your letter.

#### You may also visit your nearest IRS Office:

Visit [irs.gov/help/contact-your-local-irs-office](https://irs.gov/help/contact-your-local-irs-office) or Call 1-844-545-5640 to reach an IRS representative, who is trained to either help you resolve your tax issue or schedule an appointment at your local IRS Taxpayer Assistance Center (TAC).

# Your Return is Going to Be Examined

## Before the Examination

We accept most taxpayers' returns as filed. If we inquire about your return or select it for examination, it does not suggest there's a problem. The inquiry or examination may or may not result in more tax. We may close your case without change or you may receive a refund.

We may examine your return for a variety of reasons, including:

- **Random selection and computer screening**— sometimes we select returns based solely on a statistical formula. We compare your tax return against “norms” for similar returns.
- **Related examinations** – we may select your return when it involves issues or transactions with other taxpayers, such

as business partners or investors, whose returns were selected for examination.

- **Third-party documentation** – we may select your return based on information received from third parties, such as Forms 1099 and W-2, which doesn't match information reported on your return.

[Publication 556](#), *Examination of Returns, Appeal Rights, and Claims for Refund*, explains the rules and procedures we follow in examinations. The following sections give an overview of how we conduct examinations.

## During the Examination

### Examinations by Mail

The IRS conducts some examinations entirely by mail. If we conduct your examination by mail, you'll receive a letter from us asking for additional information about certain items shown on your return, such as income, expenses, deductions, and credits.

If we conduct your examination by mail, you can:

1. Act on your own behalf (*in the case of a jointly filed return, either spouse can respond or both spouses can send a joint response*).
2. Have someone represent you in correspondence with us. This person is usually an attorney, certified public accountant, enrolled agent, an enrolled actuary, or the person who prepared and signed the return as the preparer (and meets the special rules and requirements of unenrolled tax return preparers). If you choose to have someone represent you, you must furnish us with written authorization. Make this authorization on [Form 2848](#), *Power of Attorney and Declaration of Representative*, for a complete listing of authorized representatives, see part II, Declaration of Representative. If you, your spouse, or former spouse are submitting powers of attorney relating to a joint return, you must submit separate [Forms 2848](#) even if you are authorizing the same representative.
3. Designate someone to inspect or receive your confidential information (including examination correspondence) from the IRS for the type of tax and the years or periods you list on [Form 8821](#), *Tax Information Authorization*. [Form 8821](#) doesn't authorize your designee to speak on your behalf or represent you in any other manner before the IRS.

**Note:** You may obtain any of the forms and publications referenced in this publication online at [irs.gov/forms-instructions](https://www.irs.gov/forms-instructions) or by calling 1-800-TAX-FORM (or 1-800-829-3676).

### Examinations in Person

An examination conducted in person begins when we notify you by mail that we have selected your return. We'll tell you what information you need to provide. You should gather and organize your records before the appointment to help the examination move along quickly.

If we conduct the examination in person, it may take place in your home, your place of business, an IRS office, or the office of your representative. If the time or place is not convenient for you, the examiner will try to work out something more suitable.

If we conduct the examination in person, you can:

1. Act on your own behalf (*in the case of a jointly filed return, either spouse or both can attend the interview*). If you are acting on your own behalf and determine that you want to consult with a representative, we will suspend and reschedule the interview. We cannot suspend the interview if you are there because of an administrative summons. A summons legally compels you or a third party to meet with the IRS and provide information, documents and/or testimony.
2. Have someone accompany you, either to support your position or be a witness to the proceedings.
3. Have someone represent you, with or without you being present at the examination. This person is usually an attorney, certified public accountant, enrolled agent, enrolled actuary or the person who prepared and signed the return as the preparer (and meets the special rules and requirements of unenrolled tax return preparers). If you choose to have someone represent you, you must furnish us with written authorization. Make this authorization on [Form 2848](#), for a complete listing of authorized representatives, see part II, Declaration of Representative. If you, your spouse, or former spouse are submitting powers of attorney relating to a joint return, you must submit separate [Forms 2848](#) even if you are authorizing the same representative.

4. Designate someone to inspect or receive your confidential information (including examination correspondence) from the IRS for the type of tax and the years or periods you list on [Form 8821](#). [Form 8821](#) doesn't authorize your designee to speak on your behalf or represent you in any other manner before the IRS.

### How to Stop Interest from Accumulating

During your examination, if you think you will owe additional tax at the end of the examination, you can stop interest from accumulating by making an advanced payment on the deficiency or an IRC 6603 deposit for all or part of the amount you think you will owe. Interest will stop accumulating on the part you pay or deposit when the IRS receives your money. Because of compounding rules, interest will continue to accrue on accrued interest, even though you have paid the underlying tax.

### Consents to Extend the Assessment Statute Expiration Date (ASED)

We try to examine tax returns as soon as possible after they are filed, but occasionally we may request that you extend the assessment statute expiration date (ASED) for your tax return. Generally, the IRS can examine returns filed within the last three years.

A return's ASED limits the time we have to assess tax. Generally, we must assess tax within 3 years after a return is due or filed, whichever is later. We can't assess additional tax after the ASED has expired. We also can't issue a refund after the period of limitations on refunds has expired. If you disagree with the results of the examination, you can't administratively appeal the disputed issues unless sufficient time is remaining on the ASED when the IRS Independent Office of Appeals (Appeals) receives your case, generally 365 days. Because of these restrictions, if there isn't enough time remaining on your return's ASED, you may extend the ASED. This will allow you additional time to provide further documentation to support your position, request an appeal if you do not agree with our findings, or to claim a

tax refund or credit. It also allows the IRS time to complete the examination, make any additional assessment or reduction of tax, if necessary, and provide sufficient time for processing. For estate tax cases only, there must be at least 270 days remaining on the non-extendable ASED when Appeals receives the case.

A written agreement between you and the IRS to extend the ASED of a tax return is called a "consent." Consents are used for all types of taxes except estate tax.

There are two basic kinds of consent forms to extend the ASED. The first extends the ASED to a specific date in the future while the second extends the ASED for an indefinite period of time. Both types of consents may be limited by restrictive conditions. A restricted consent only extends the ASED for items specified on the form.

If the ASED for your tax return is approaching, we may ask you to sign a consent. The examiner will request an extension period no longer than is necessary to complete the examination and any administrative action necessary to process your case.

#### You have the right to:

1. **Refuse to extend the ASED** – If you choose not to sign the consent, we will take steps to allow us to assess any tax we determine to be due.
2. **Negotiate consent terms** – You and the IRS can negotiate the tax issues covered by the consent and/or the length of the extension period.
3. **Sign an unconditional consent** – (*a fixed-date or open-ended consent that does not limit the examination or appeal activities to specific issues*). This provides the IRS the same assessment authority and you the same appeal opportunities as available under the original ASED.

We will send or present you a consent with a letter explaining this process and [Publication 1035](#), *Extending the Tax Assessment Period*. For further information, refer to this publication.

## Results of the Examination

Generally, we will conclude your examination in one of three ways:

- **No change** – an examination in which you have substantiated all of the items we reviewed, and we accept your return as filed.

*If we don't accept your return as filed, we will explain any proposed changes to you and your authorized representative. It is important you understand the reasons for any proposed changes; don't hesitate to ask about anything that is unclear to you.*

- **Agreed** – an examination where the IRS proposed changes and you understand and agree with the changes.
- **Unagreed** – an examination where the IRS proposed changes and you understand but disagree with the changes.

### No Change

If we accept your return as filed, you will receive a letter stating that we made no changes to your reported tax. You should keep this letter with your tax records.

### Agreed

If you agree with the proposed changes, you can sign an agreement form and pay any additional tax you may owe. You must pay interest and applicable penalties on any additional balance due. If you pay when you sign the agreement, we will generally calculate interest from the due date of your return to the date of your payment.

If you don't pay the additional tax and interest, you will receive a bill (see ["What To do When You Receive a Bill"](#) on page 6). If the amount due (*including interest and applicable penalties*) is less than \$100,000 and you pay it within 21 calendar days,

we will not charge more interest or penalties. If the amount is \$100,000 or more, the period is reduced to 10 business days. If you can't pay the tax due at the end of the examination, you should pay whatever amount you can and request an installment agreement for the balance (see "[Apply for an Installment Agreement \(Payment Plan\)](#)" on page 7).

If you are receiving a refund, you should receive it sooner if you sign the agreement form at the end of the examination. You will also be paid interest on the refund, if applicable.

### Unagreed

If you don't agree with the proposed changes, the examiner will explain your appeal rights. You may request a meeting or telephone conference with the examiner's supervisor to discuss the proposed changes. You may also be able to request Alternative Dispute Resolution, such as Fast Track Settlement, to help you resolve the audit issues (see below). If you reach an agreement, we will close your case.

If you don't reach an agreement, you will receive a letter (known as a 30-day letter) letting you know of your right to appeal the proposed changes. You generally have 30 days from the date of the letter to tell us whether you will accept the proposed changes or appeal them. The letter will explain what steps you should take, depending on what action you choose. Be sure to follow the instructions carefully (see "[The Appeals Process](#)" on page 5).

*If you don't respond to the 30-day letter, or reach a settlement with Appeals, then the IRS will send you a 90-day letter, also known as a notice of deficiency. This is a legal document that explains the proposed changes and the amount of the proposed tax increase and penalties (if applicable). You have 90 days (150 days if the notice is addressed to a person outside the United States) from the date of this notice to file a petition with the U.S. Tax Court. If you don't petition the Tax Court, you will receive a bill for the amount due.*

## Alternative Dispute Resolution

### Fast Track Settlement

Fast Track Settlement offers you a way to resolve audit issues earlier and more efficiently during the examination process. It can be a quicker, more collaborative, and cost-effective approach to case resolution. Fast Track Settlement is appropriate for factual and legal issues, and issues requiring settlement based on the hazards of litigation. Fast Track Settlement is a voluntary process. You and the IRS must both agree to participate.

During Fast Track Settlement, a specially trained Appeals employee serves as a neutral party using dispute resolution techniques to facilitate an agreement between you and the IRS. The Appeals Official may propose settlement terms for all issues and may consider settlement terms proposed by either party.

You may withdraw from the Fast Track Settlement process at any time. If any issues remain unresolved you will retain all your otherwise applicable appeal rights as explained in [Publication 5](#), Your Appeal Rights and How to Prepare a Protest if You Disagree.

To be eligible for Fast Track Settlement the issues must be fully developed; you must provide a brief, concise and soundly written response to the IRS's position; and there must be a limited number of issues capable of being resolved within the 60-day goal.

Most cases qualify for Fast Track Settlement. For further information on Fast Track Settlement, see:

- [Publication 5022](#), *Fast Track Settlement, A Process for Prompt Resolution of Small Business Self Employed Tax Issues.*
- [Publication 4539](#), *Fast Track Settlement, A Process for Prompt Resolution of Large Business and International Tax Issues.*
- [Publication 5092](#), *Fast Track Settlement, A Process for Prompt Resolution of Tax Exempt and Government Entities (TE/GE) Tax Issues.*

For more information visit the Appeals Mediation – Alternative Dispute Resolution (ADR) website at [irs.gov/appeals/appeals-mediation-programs](https://irs.gov/appeals/appeals-mediation-programs).

### Early Referral to Appeals

In certain circumstances, you may request the transfer of a developed but unagreed issue to Appeals, while the IRS continues to develop other issues in the case. This is known as an early referral. Resolving a key issue early may help you and the IRS resolve other issues in the case. You can also request an early referral for issues regarding an involuntary change in method of accounting, employment tax, employee plans and exempt organizations. Regular Appeals procedures apply, including opportunities for taxpayer conferences. For complete information, see [Revenue Procedure 99-28](#).

# How To Appeal a Decision

## Appeal Within the IRS

People sometimes disagree on tax matters. The IRS has an appeal process to resolve tax disputes informally without expensive, lengthy, and time-consuming court trials. The IRS Independent Office of Appeals is independent from the division of the IRS proposing changes to your tax liability. It is the only level of administrative appeal within the IRS. Appeals employees fairly and impartially settle disputes between taxpayers and other divisions of the IRS by considering the arguments made by both sides, and then applying the relevant tax law (including court decisions) to the facts of the case.

Your reasons for disagreeing must come within the scope of the tax law. For example, you cannot appeal your case based only on moral, religious, political, constitutional, conscientious, or similar grounds.

Generally, there must be at least 365 days remaining on the ASED when Appeals receives your case. If additional time is needed, we will ask you to extend the date. If you don't extend the date, Appeals will not consider your case. For estate tax cases only, there must be at least 270 days remaining on the non-extendable statute of limitations when Appeals receives your case.

**To request an Appeals conference,** prepare a written protest and follow the instructions in the letter you received. A formal protest is required in all cases unless you qualify for a small case request discussed below, or another appeal procedure. Send your protest within the time limit specified, generally 30 days from the date of the letter you received. We will send your protest and case to Appeals. They will contact you and/or your authorized representative to arrange a conference at a convenient time. Appeals may hold the conferences by telephone, video, or in-person. You or your authorized representative should be prepared to discuss all disputed issues and the reasons you disagree with each issue. **If you submit new information or raise a new issue requiring additional analysis, Appeals will generally return the case to the originating IRS office for its determination on the new information.**

You can represent yourself at your appeals conference, or you may appoint a person authorized to practice before Appeals to represent you, such as an attorney, certified public accountant, or enrolled agent. See [Circular No. 230, Regulations Governing Practice Before the Internal Revenue Service](#), for more information on qualifications to practice before Appeals. You may include a person who doesn't meet these qualifications in your appeals conference as a witness, but they may not represent you before Appeals.

## Small Case Request

You generally can submit a small case request if the proposed change in tax and penalties (*or claimed refund*), total \$25,000 or less for each tax period in the examination report. See "Formal Written Protest" for cases that are not eligible for small case requests.

For a small case request, you may either:

- Prepare a brief written statement listing the disputed issues and why you disagree, or
- Complete the appeal request [Form 12203, Request for Appeals Review](#), included in the letter you received proposing the change, if applicable. You can also visit [irs.gov/forms-instructions](https://www.irs.gov/forms-instructions) to download the fillable [Form 12203](#) or call 1-800-TAX-FORM (1-800-829-3676).

## Formal Written Protest

Appeals requires a formal written protest if the proposed change to the total amount of tax and penalties, (*or claimed refund*), is more than \$25,000 for any tax period included in the examination report. Appeals also requires a formal protest in the following cases regardless of the dollar amount:

- Employee plan and exempt organization cases.
- Partnership and S Corporation cases.
- In all other cases, unless you qualify for the small case request procedure, or other special appeal procedures, such as requesting Appeals consideration of liens, levies, seizures, or installment agreements. See [Publication 1660, Collection Appeal Rights](#), for more information on special collection appeals procedures.

In your formal protest, include a statement that you want to appeal the changes proposed by the IRS, and include the following:

- Your name, address, and a daytime telephone number.
- List all disputed issues, tax periods or years involved, proposed changes, and reasons you disagree with each issue.
- Facts supporting your position on each disputed issue.

- Law or authority, if any, supporting your position on each disputed issue.
- Penalties of perjury statement, as follows:

*“Under penalties of perjury, I declare to the best of my knowledge and belief, the information contained in this protest and accompanying documents is true, correct, and complete.”*

**Note:** Representatives who submit the protest must use the applicable penalties of perjury statement below, based upon whether they have personal knowledge regarding the information stated in the protest and accompanying documents:

#### **Personal Knowledge**

*“Under penalties of perjury, I declare that I submitted the protest and accompanying documents, and to the best of my personal knowledge and belief, the information stated in the protest and accompanying documents is true, correct, and complete.”*

#### **No Personal Knowledge**

*“Under penalties of perjury, I declare that I submitted the protest and accompanying documents, and I have no personal knowledge concerning the information stated in the protest and accompanying documents.”*

- Your (or your representative’s) signature under the penalties of perjury statement.

## Court Actions

If you don’t appeal your case within the IRS, or you do appeal but are unable to reach a settlement, you can still go to court if you receive a notice of deficiency or pay and file for refund, see [Publication 5](#), for more information on court actions.

# After the Examination

At the conclusion of the examination, if you agree with the proposed tax increase, we will ask you to pay the tax, interest, and penalties, and we will explain your payment options. If you do not pay all additional tax, penalties, and interest at the conclusion of the audit or your appeal, you will receive a bill.

## What to Do When You Receive a Bill

If you pay your bill in full, you reduce the amount of interest and penalty you owe. If you can’t pay your tax bill right away, pay as much as you can and contact us immediately to explain your situation. We will help you work out a payment plan. For assistance with a payment plan, do one of the following:

- Visit [irs.gov/Payments](https://www.irs.gov/Payments).
- Call the number listed on your bill.
- Write to us at the address on your bill.
- Visit [irs.gov/help/contact-your-local-irs-office](https://www.irs.gov/help/contact-your-local-irs-office) to schedule an appointment at your local IRS Taxpayer Assistance Center (TAC).
- See [Publication 594](#), *The IRS Collection Process*.

### What if You Believe Your Bill Is Wrong

*If you believe your bill is wrong, let us know as soon as possible. Call the number on your bill, write to the IRS office that sent you the bill, call 1-800-829-1040 (for 1040 filers), 1-800-829-4933 (for business filers), 1-800-829-4059 TTY/TDD, or make an appointment to visit your local IRS office.*

*To help us correct the problem, gather a copy of the bill along with copies of any records, tax returns, and canceled checks, etc., that will help us understand why you believe your bill is wrong.*

*If you write to us, tell us why you believe your bill is wrong. With your letter, include copies of all the documents you gathered to explain your case. Please do not send original documents. If we find you’re correct, we’ll adjust your account and, if necessary, send you a corrected bill.*

## Payment Options

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### IRS Direct Pay

IRS Direct Pay is free and available at [irs.gov/payments/direct-pay](https://irs.gov/payments/direct-pay), where you can securely pay your taxes directly from your checking or savings accounts without any fees or pre-registration. Schedule payments up to 30 days in advance and receive instant confirmation that you submitted your payment.

### Credit Card, Debit Card, or Digital Wallet

You can pay your taxes by credit card, debit card, or digital wallet (such as PayPal and Click to Pay). Both paper and electronic filers can pay their taxes by phone or online through any of the authorized debit and credit card processors. Though the IRS does not charge a fee for this service, the card processors do. Go to [irs.gov/payments/pay-your-taxes-by-debit-or-credit-card](https://irs.gov/payments/pay-your-taxes-by-debit-or-credit-card) for authorized card processors and their phone numbers.

### IRS2Go

To pay your federal taxes quickly on the go, use the IRS2Go mobile app at [irs.gov/help/irs2goapp](https://irs.gov/help/irs2goapp). IRS2Go provides easy access to Direct Pay, offering you a free, secure way to pay directly from your checking or savings account. You can also

### Other Ways You Can Pay

- **Cash** – Through a retail partner and other methods, visit [irs.gov/payments/pay-your-taxes-with-cash](https://irs.gov/payments/pay-your-taxes-with-cash).
- **Same-Day Wire** – Bank fees may apply, visit [irs.gov/payments/same-day-wire-federal-tax-payments](https://irs.gov/payments/same-day-wire-federal-tax-payments).
- **Foreign Electronic Payments** – International

make a debit or credit card payment through an approved payment processor for a fee. You can download IRS2Go from Google Play Store, the Apple App Store or Amazon Appstore, to pay your taxes anytime, anywhere.

### Electronic Federal Tax Payment System

The Electronic Federal Tax Payment System (EFTPS) is a free service that gives taxpayers a safe and convenient way to pay individual and business taxes by phone or online. To enroll or for more information, visit [eftps.gov/eftps/](https://eftps.gov/eftps/) or call 1-800-555-4477. For more information, see [Publication 966, Electronic Federal Tax Payment System: A Guide to Getting Started](#).

### Pay by Mail or Visit Us

You can mail a check to us at the address listed on your bill or make an appointment to bring it to your local IRS office. Make your check, money order or cashier's check payable to the United States Treasury. Write the tax year, your social security number (SSN), Individual Taxpayer Identification Number (ITIN) or Employer Identification Number (EIN), whichever is applicable, and daytime phone number on your form of payment. For a listing of offices near you, please visit [irs.gov/help/contact-your-local-irs-office](https://irs.gov/help/contact-your-local-irs-office).

taxpayers who do not have a U.S. bank account, visit [irs.gov/individuals/international-taxpayers/foreign-electronic-payments](https://irs.gov/individuals/international-taxpayers/foreign-electronic-payments).

- Additional payment options – visit [irs.gov/payments](https://irs.gov/payments).

## Options if You Can't Pay in Full Now

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### Apply for a Payment Plan

A payment plan is an agreement with the IRS to pay the taxes you owe within an extended timeframe. You should request a payment plan if you believe you will be able to pay your taxes in full within the extended time frame. If you qualify for a short-term (under 180 days) payment plan you will not be liable for a user fee. A payment plan (Installment Agreement) over 180 days means that we will allow you to make smaller periodic payments over time if you can't pay the full amount at once. A setup fee applies to all agreements over 180 days, for more information, see [irs.gov/payments/payment-plans-installment-agreements](https://irs.gov/payments/payment-plans-installment-agreements). If you meet our low-income guidelines, depending on the facts, the IRS will waive or reimburse user fees upon completing payments. For more information, see [Form 13844, Application for Reduced User Fee for Installment Agreements](#).

You should be aware, however, that an installment agreement is more costly than paying all the taxes you owe now. Penalties and interest will continue to accumulate on the unpaid balance.

You can apply for a payment plan online, by phone, by mail or in-person, for more information, see [irs.gov/payments/payment-plans-installment-agreements](https://irs.gov/payments/payment-plans-installment-agreements).

### Apply for an Offer in Compromise

You may be eligible for a Doubt as to Collectibility Offer in Compromise (OIC) if you can't pay the amount you owe in full or through installments. It is also an option when paying the entire tax bill would cause you a financial hardship. Alternatively, you may be eligible for a Doubt as to Liability OIC if there is a genuine dispute as to the existence or amount of the current tax liability. By requesting an OIC, you're asking to settle unpaid taxes for less than the full amount you owe. For an OIC to be considered, you must pay an application fee and make an initial or periodic payment. However, low-income taxpayers may qualify for a waiver of the application fee and initial or periodic payment. For more information, see [Form 656-B, Offer in Compromise Booklet](#), or [Form 656-L, Offer in Compromise \(Doubt as to Liability\)](#), or visit [irs.gov/payments/offer-in-compromise](https://irs.gov/payments/offer-in-compromise).

## Request We Delay Collection

If you can't pay any of the amount due because payment would prevent you from meeting basic living expenses, you can request that we delay collection until you're able to pay. Prior to approving your request, we may ask you to complete a Collection Information Statement and provide proof of your financial status. You should know that even if we delay

collection, we will still charge applicable penalties and interest until you pay the full amount. We may also request updated financial information during this temporary delay to review your ability to pay. We may also file a Notice of Federal Tax Lien, to protect the government's interest in your assets (see [Publication 594](#), *The IRS Collection Process*).

## Innocent Spouse Relief

If you filed a joint tax return, you are jointly and individually responsible for the tax and any interest or penalty due on the joint return. This is true even if a divorce decree states that a former spouse will be responsible for any amount due on previously filed joint returns.

In some cases, a spouse may be relieved of the tax, interest, and penalties on a joint return. Three types of relief are available to married persons who filed joint returns.

- Innocent spouse relief.
- Separation of liability relief.
- Equitable relief.

Married persons who did not file joint returns, but who live in community property states, may also qualify for relief. Innocent spouse relief and separation of liability apply only to

items incorrectly reported on the return. If a spouse does not qualify for innocent spouse relief or separation of liability, the IRS may grant equitable relief.

Each type of relief is different, and each has different requirements. You must file Form 8857, Request for Innocent Spouse Relief request relief. [Publication 971](#), *Innocent Spouse Relief*, explains each type of relief, who may qualify, and how to request relief.

For further information on innocent spouse relief, visit [irs.gov/individuals/innocent-spouse-relief](https://irs.gov/individuals/innocent-spouse-relief).

## Audit Reconsideration

If the closed examination results in a change to your tax liability, you may ask us to reconsider your case if you disagree with the audit findings. Your reconsideration request will generally be accepted if the liability is unpaid, or credits are denied and one of the following applies:

- You submit information that the IRS has not considered previously.
- You filed a return after the IRS completed a return for you.
- You believe the IRS made a computational or processing error in assessing your tax.

You must request reconsideration in writing. For further information and steps to follow, refer to [Publication 3598](#), *What You Should Know About the Audit Reconsideration Process*. Call us at 1-866-897-0161 for instructions on where to send your request.

**Note:** If you made payments on the amount due and a reconsideration would result in a refund, you must file a formal claim for refund ([Form 1040-X](#), *Amended U.S. Individual Income Tax Return*).

## Taxpayer Advocate Service (TAS)

The TAS is an independent organization within the IRS that helps taxpayers resolve tax problems with the IRS and protects taxpayers' rights. TAS can offer free help if your tax problem is causing a financial difficulty, you or your business are facing an immediate threat of adverse action, you've tried but are unable to resolve your issues with the IRS or you

believe an IRS system, process or procedure isn't working as it should. If you believe you are eligible for TAS assistance or would like more information, call the TAS at 877-777-4778, TTY/TDD 800-829-4059, go to [taxpayeradvocate.irs.gov](https://taxpayeradvocate.irs.gov), or refer to [Publication 1546](#), *Taxpayer Advocate Service is Your Voice at the IRS*.

## Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS and TAS. LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights

and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find an LIC near you, Visit [irs.gov/advocate/low-income-taxpayer-clinics](https://irs.gov/advocate/low-income-taxpayer-clinics) or IRS [Publication 4134](#), *Low Income Taxpayer Clinic List*.