

- What is a notice?
- How to identify your notice?
- What to do when you get a notice?
- What to do if you agree?
- What to do if you disagree?

- 所谓的通知是什么?
- 如何识别您的通知?
- 若收到通知怎么办?
- 您若同意时怎么做?
- 您若有异议时怎么做?

1-800-829-1040
www.irs.gov



Understanding Your IRS Notice

理解您的国税局通知

Information from the
Internal Revenue Service

国税局发布的信息

Understanding your IRS notice

What is a notice?

A notice is standardized IRS correspondence sent to a taxpayer.

When would I receive a notice?

The IRS would send you a notice to:

- Request payment,
- Give instructions or information,
- Propose penalties or assessments,
- Request information.

Many account-related calls result from the receipt of a notice or letter.

How to identify your notice?

Each IRS notice can be identified by its CP number, which can be found in the upper right hand corner of the first page of the notice. Each notice also has a title that appears in large bold print near the center of the first page of the notice.

CP	Most Common Notices
CP 12	Math Error - Overpayment of \$1 or more
CP 14	Balance Due, No Math Error
CP 49	Overpaid Tax Applied to Other Taxes You Owe
CP 90 & CP 297	Final Notice - Notice of Intent to Levy and Notice of Your Right to a Hearing
CP 91 & CP 298	Final Notice Before Levy on Social Security Benefits
CP 161	No Math Error, Balance Due
CP 501	Reminder Notice - Balance Due
CP 504	Urgent Notice - Balance Due
CP 523	Notice of Default on Installment Agreement
CP 2000	Proposed Adjustment for Underpayment/Overpayment

What to do when you get a notice?

Don't panic. Simply call the IRS at the number listed on the notice. Have the notice CP number and title ready for the Customer Service Representative to help us better serve you. Most of all, don't worry. We issue millions of notices to American taxpayers every year and in virtually all cases, there is plenty of time to get the problem corrected. Our best advice to you is to contact IRS as soon as possible so that you don't forget the notice and run out of time to correct the problem. If you lose your notice, just call the IRS at 1-800-829-1040 for help.

What to do if you agree?

Follow the written instructions on the notice. If you need additional information or assistance, contact the IRS at the phone number listed on the notice.

What to do if you disagree?

In general, you need to contact IRS at the number provided on the notice to explain why you disagree or follow the link for advice on handling disagreements with the notice listed at www.irs.gov. If that doesn't result in your satisfaction, the Taxpayer Advocate may be able to assist you.

Comments and Suggestions

Your comments and suggestions are of great value to us and are much appreciated. If your comment is about a particular notice please identify it by CP number and contact us at www.irs.gov.

理解您的国税局通知

所谓的通知是什么？

通知是国税局寄给纳税人的标准化信函。

我什么时候会收到通知？

国税局在以下的情况会寄给您通知：

- 要求付款，
- 给您指示或信息，
- 提出罚缓或者课税，
- 要求提供资料。

许多与帐户有关的来电都起源于收到国税局的通知或信件。

如何识别您的通知？

每份国税局的通知都可以由其CP号码指认，此号码可在通知第一页的右上角找到。每份通知的首页在接近中间处也有黑体大字的标题。

CP	最常见的通知
CP 12	计算错误—超付\$1或者以上
CP 14	应付余额到期，无计算错误
CP 49	超付的税金转用于您所欠的其它税款
CP 90 & CP 297	最后通知—意图扣押通知以及您接受听证的权利
CP 91 & CP 298	在扣押社会安全福利前的最后通知
CP 161	无计算错误，应付余额到期
CP 501	提醒通知-应付余额到期
CP 504	紧急通知-应付余额到期
CP 523	分期付款协议拖欠通知
CP 2000	付款过多/付款过少的调整提议

收到通知时怎么办？

别惊慌。只要打电话到通知上列出的国税局电话号码即可。准备好通知的CP号码和标题，等候客户服务人员来协助您。最主要的是别担心。我们每年寄出数百万份通知给美国纳税人，几乎所有的案件都有足够的时间来矫正问题。我们给您最佳的忠告是尽早与国税局联系，才不会因为忘记通知而造成后来没有时间处理问题的情况。如果您丢失了您的通知，请您致电1-800-829-1040向国税局寻求协助。

若您同意时怎么做？

遵照通知上的书面指示。若您需要更进一步的信息或协助，请拨打通知上列出的电话号码联系国税局。

您若有异议时怎么做？

一般说来，您需要打通知上列出的电话号码联系国税局，解释您不同意的原因，或者依循国税局网站上的链接来获取处理通知异议方面的资讯，网址为www.irs.gov。若这样仍未能使您满意，纳税人权益服务机构可能会向您提供协助。

意见和建议

您的意见和建议是宝贵的，我们非常珍视。若您的意见是关于某个具体通知，请注明其CP号码并上网站www.irs.gov与我们联系。