



Tax Return Reviews by Mail

CP2000, Letter 2030, CP2501, Letter 2531

While most returns are accepted as filed, some are selected for review to determine if income, credits, and/or deductions are being reported accurately. This publication will guide you through the tax return review process and explain your rights and your responsibilities after receiving a notice proposing additional tax liability.

If you have questions or need help

Please call the number on the notice you receive; that office will be able to view your notice and will provide specific guidance to help you respond with the information or documentation the IRS needs.

Visit www.irs.gov/formspubs to find all the IRS tax forms and publications mentioned here, or to do a keyword search on any topic.

You can also visit your local IRS office or call 1-800-829-1040 (individuals) or 1-800-829-4933 (businesses).

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Your Rights As a Taxpayer

Some of your most important rights as a taxpayer are listed below:

The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Privacy Act Statement

The Privacy Act of 1974 says that when we ask you for information about yourself, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties. We ask for information to carry out the U.S. tax laws. We need the information to figure and collect the right amount of tax.

Our legal right to ask for information is found in Internal Revenue Code sections 6001, 6011, and 6012 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Sections 7601–7613 authorize us to examine books and records and ask questions to obtain information we need. Section 6109 and its regulations say that you must provide your identification number on what you file. Paid tax return preparers and electronic return originators are also required to provide their identifying numbers.

We may give the information to the Department of Justice to enforce the federal civil and criminal tax laws, and to other federal agencies as provided by law. We may also give it to cities, states, the District of Columbia, and to U.S. commonwealths or possessions to carry out their tax laws. We may give it to certain foreign governments under tax treaties they have with the United States. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

If you do not file a return, the law says that you may be subject to penalties and interest, and in certain cases, criminal prosecution. If you do not provide required information, or provide false or fraudulent information, the law says that we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your return. This could make your tax higher or delay any refund. You may also be subject to additional interest, penalties, or criminal prosecution.

Please keep this notice with your records. You may want to refer to it if we ask you for other information. If you have questions about the rules for filing and giving information, please visit our website at IRS.gov, or call or visit any Internal Revenue Service office.

Reviews by Mail



1

The IRS will send a notice to tell you about a discrepancy found during a comparison of your tax return and your payer information. The notice will explain the issues and what to send to resolve the discrepancy.



2

Read the letter and follow the instructions. Submit your explanation and all documentation requested by the due date. If you do not understand, call the number on the letter.



3

The IRS will review your reply. If more information is needed, the IRS will contact you.

If you received a Notice CP2501 (or Letter 2531)

The IRS sends Notice CP2501 (or Letter 2531) because your tax return doesn't match the payer information we have on file for you.

If you **agree** with the notice information, **sign and return the Response form by the due date**. The IRS will compute the additional tax due and send you a CP2000 (or Letter 2030).

When you receive the CP2000 (or Letter 2030) notice, verify that you agree, then **sign and return the Response form by the due date**.

You're done!

If you don't agree with some or all of the proposed changes, submit your documentation by the due date.

The IRS may **accept your original tax return** as filed and send you a letter.

You're done!

If the IRS doesn't accept your documentation and/or explanation you'll receive a CP2000 (or Letter 2030) showing the proposed additional tax. Please see the chart below for how to respond to a CP2000 (or Letter 2030). See page 6 for information on filing an Appeal.

IRS will contact you after reviewing your response

Reviews by Mail

If you received a Notice CP2000 (or Letter 2030)

The IRS sends Notice CP2000 (or Letter 2030) to **propose** a change in tax.

If you agree with the proposed tax changes, sign and return the Response form by the due date (if you filed jointly, both need to sign).

You're done!

If you don't agree with some or all of the proposed changes, check the disagree box on the Response form and submit your explanation with any documentation you would like considered by the due date. See page 6 for information on filing an Appeal.

The IRS may **accept your original tax return** as filed and send you a letter.

You're done!

If the IRS doesn't accept your explanation you'll receive a letter or notice to tell you why we couldn't accept what you sent. You may be asked for additional information or clarification. If you'd like to speak to someone before you respond, please call the number on the letter/notice to speak to a representative, who will be able to address your concerns. You can also request a call from a manager.

If an **agreement isn't reached or you don't respond**, the IRS will send you a **Statutory Notice of Deficiency** by certified mail. You have **90 days** from the date on the notice to petition the U.S. Tax Court without paying the tax. You may continue to work with us to resolve your tax matter, but we cannot extend the time you have to petition the U.S. Tax Court beyond the original **90 days**. If an agreement is not reached and you do not petition the U.S. Tax Court, **the tax will be assessed**. For more information about filing a petition with the U.S. Tax Court see page 6 of Publication 5181 or visit www.ustaxcourt.gov

If after further contact you agree, **sign and return the Response form by the due date (if you filed jointly, both need to sign)**.

You're done!

Don't Forget!

If you do not respond to a notice or request, additional tax could be assessed.

IRS will contact you after reviewing your response

Steps in the Process

Step 1 – Review and Compare Information

Review the notice. Compare the proposed changes with your tax return. If you have questions after your review, you may do the following:

- Write to the IRS at the address shown on the notice.
- Call the number on your notice; the representatives there will be able to view your notice and assist you.
- Visit your local Taxpayer Assistance Center or Low Income Taxpayer Clinic (refer to www.irs.gov for locations or see page 8 of this publication for additional information).
- Obtain professional assistance (Attorney, Certified Public Accountant, or Enrolled Agent).

Step 2 – Reply to the Notice

After you review the proposed changes, decide if you agree or disagree and respond. Be sure to address all of the notice issues.

You should reply by the deadline given in the notice. If you are unable to meet the deadline, please call the number on the notice to discuss the issues and/or request additional time.

In most cases, there's no need for you to file an amended tax return.

If you receive Notice CP2501 (or Letter 2531) and:

1. **You agree** that the income, payments or deductions shown should be adjusted, complete the Response form. Select the "I agree with all changes" option. Sign and return the Response form in the notice. You can send a payment at this time, if you wish. We will send you a notice that will include applicable changes to your income and tax.
2. **You disagree**, complete the Response form. Select the "I don't agree with some or all of the changes" option. Include supporting documentation and an explanation of why you disagree. Please address each item in the notice.

If you receive Notice CP2000 (or Letter 2030), you agree with the proposed changes and the notice you received shows that you owe tax do the following:

1. Sign the agreement form in the notice.
2. Pay any additional tax, penalties and interest you may owe. If you want to request a payment plan, complete, sign and include Form 9465, Installment Agreement Request (or Form 433-D, Installment Request).
3. Return the signed agreement form and your payment (if paying by check or money order), or your completed Form 9465 (or Form 433-D) in the envelope provided.

Note: If you agree with the tax but don't pay the amount due or request an installment agreement, you will receive a bill. Please refer to Publication 594, *The IRS Collection Process*.

If you receive Notice CP2000 (or Letter 2030), you agree with the proposed changes, the notice shows you are due a refund and your signature is requested, do the following:

1. Sign the agreement form in the notice.
2. Return the signed agreement form in the envelope provided.

You can expect your refund in 6 to 8 weeks, if you don't have any unpaid tax obligations or other legal debts the IRS is required to collect.

If your signature is not requested, you don't need to take any further action for the refund to be processed.

If you receive Notice CP2000 (or Letter 2030) and you don't agree with the proposed changes:

1. Don't sign the agreement form in the notice.
2. Explain why you disagree. Address each issue. Send your explanation and documentation in the envelope provided.

Tips for responding

Be specific in identifying the line number or schedule of your tax return where you included all the amounts in question. If an amount is included in a larger total, please provide a breakdown of the other amounts included in the total.

If the income was not entered on your tax return because you didn't receive it or because you don't believe the income is taxable, please explain.

If income was inadvertently left off your tax return, tell us and we will add it. If you need to deduct expenses or claim deductions, not included on your tax return when you filed, provide that information and send any required forms or schedules and we'll include the deductions in a revised notice.

Submitting documents

The notice may ask you to send in documentation to support tax return entries. **Please do not send original documents.** Attach photocopies of your original documents to the notice and return in the envelope provided or fax to the number provided.

If you're unable to provide documents to verify an amount, explain how you determined the amount.

Note: If you are faxing, please include your name and social security number or taxpayer identification number on each page you fax. This is to ensure all pages are associated with your case.

If we accept your explanation, we'll send you a letter stating we accept your return as filed. You should keep the letter with your tax records.

If we accept your explanation for some, but not all the issues, we'll send you a revised notice, which will include only those things that weren't resolved. Review the new notice, decide if you agree or disagree and respond.

If we don't accept your explanation or documents, we'll tell you why we can't accept what you sent.

Reminder! Be sure to respond by the deadline given in the letter.

If we don't hear from you

If you don't reply by the due date, the IRS will continue to process the proposed tax changes. Interest will continue to accrue on any balance due.

Step 3 – Resolve Disagreements

If the IRS doesn't accept your explanation or documentation, we'll send a letter to explain why the information you sent couldn't be accepted. Every effort will be made to resolve any disagreement. However, if you disagree with the IRS decision after you've sent in all requested documentation to support your position, you have options to resolve your disagreements:

- Call the number on the notice and talk with an examiner, prior to the date given in the IRS response. The examiner will be able to discuss the specifics of your notice and your disagreement. If after this conversation you still disagree, you can ask to speak to a manager in that office.
- If the manager can't resolve the issue, you can petition Tax Court after you receive the Statutory Notice of Deficiency. If you file a petition with the U.S. Tax Court, determination of the proposed changes to your tax will be made by the Court.

Please be aware that your reasons for disagreeing must be within the scope of the tax laws. For example, you can't appeal your case based on moral, religious, political, constitutional, conscientious, or similar grounds.

Note: Interest will continue to accrue on all unpaid balances until the matter is resolved. You can stop interest accrual by paying the entire amount of proposed tax, penalties, and interest and designating your payment as a "6603 deposit". If you are sending a payment designated as a "6603 deposit", please attach a copy of the notice (showing the tax year, proposed tax change and amount due) or a statement containing the same information.

The Appeals Process

People sometimes disagree on tax matters.

Note: All information to support your position should have been provided during the review. If you provide substantial additional documentation after the review, your case will be sent back to the originating area for consideration.

Reminder! Call the number on the notice to address your concerns before beginning the appeals process.

The IRS has an appeals process to resolve tax issues, without going to court, and most disputes are considered and resolved informally and promptly. The Appeals Office is separate and independent from the IRS office that is reviewing your return. However, if you do not want to appeal, or you appealed and disagree with the Appeals determination, you may have the right to take your case to court.

How to Appeal a Decision

You must tell the IRS if you disagree with the proposed changes and you want to appeal. Send the written request to the address on the notice within the timeframe given. To appeal a decision, your reasons for disagreeing must be within the scope of the tax laws. For example, you cannot appeal your case based on moral, religious, political, constitutional, conscientious, or similar grounds.

Appeals Requests

When you request an appeals conference, you may also need to file a formal written protest or a small case request with the

office named on our letter to you. Refer to Publication 5, *Your Appeal Rights and How to Prepare a Protest if You Don't Agree*, if the amount you want to appeal is greater than \$25,000.

Small Case Request (\$25,000 or less)

If the amount you want to appeal is \$25,000 or less in proposed change in tax, penalties, and interest for each tax period, you can:

- Use Form 12203, *Request for Appeals Review*, available on www.irs.gov, or by calling 1-800-829-3676, or
- Send in a brief written statement requesting an Appeal. Indicate the changes you do not agree with and why you do not agree with them.

Appeals Conference Request - What to Expect

Once the IRS receives your request for an appeals conference, the examiner will forward your case to Appeals. Appeals will contact you to arrange a conference.

Appeals will usually conduct the conference with you and/or your authorized representative by telephone or correspondence, but may consider your request for a face-to-face conference if your case involves complex issues. To discuss whether a face-to-face conference might be better for you, call the number provided on the initial contact letter you received from Appeals.

You or your qualified representative should be prepared to discuss all disputed issues at the conference. Most differences are settled at this level. Only attorneys, certified public accountants, or enrolled agents are allowed to represent a taxpayer at the Appeals conference. An unenrolled preparer may be a witness during the conference, but not a representative.

Filing a petition with the U.S. Tax Court

If an agreement isn't reached or if you don't respond, the IRS will send you a **Statutory Notice of Deficiency** by certified mail. You have 90 days from the date of the notice to petition U.S. Tax Court for a determination on the proposed liability, if you wish to do so. The time to file a petition can't be extended beyond the original 90 days. At the end of the 90 day timeframe, if an agreement can't be reached and you do not petition the U.S. Tax Court, the proposed tax will be assessed.

Note: You can continue to work with the IRS to resolve notice issues even after you receive the Statutory Notice of Deficiency.

Instructions for contacting the U.S. Tax Court are found in the Statutory Notice of Deficiency.

Visit www.ustaxcourt.gov for more information on the Tax Court.

Frequently Asked Questions

1. What should I do if I think someone else is using my social security number?

If you receive a notice from the IRS and you suspect someone is using your social security number or that your identity has been stolen, respond immediately to the notice. You can call the number provided, write to the address or fax to the fax number shown on the notice.

You will need to provide the following documents:

- A copy of a valid U.S. federal or state government issued form of identification (for example, a driver's license, social security card, passport) **and**
- A completed and signed Form 14039, IRS Identity Theft Affidavit, or a copy of a police report which states your identity has been stolen.

Please also address each issue in the notice. Tell us which items are a result of identity theft. Providing this information at the time you submit the required documents will speed the resolution of the matter.

2. What if my spouse's actions led to the proposed change in our taxes and I wasn't aware of what my spouse was doing?

You could be considered what the IRS refers to as an Innocent Spouse. If you filed a joint return you are jointly and individually responsible for any tax, penalty and interest due on the joint return. This is true even if a divorce decree states your former spouse will be responsible for amounts due on previously filed tax returns. However, in some cases one spouse may be relieved of the amounts due on the jointly filed return.

You must file Form 8857, *Request for Innocent Spouse Relief*, within 2 years of the first collection action that results from an amount due on your joint return. See Publication 971, *Innocent Spouse Relief*, for additional information.

3. Will I receive the refund I am due on the return I just filed?

If you owe additional taxes, the amount due may be deducted from any refund you are expecting.

4. Will the IRS contact anyone other than my representative or me during the review?

Generally, the IRS will deal directly with you or your authorized representative. However, we sometimes talk with other persons if we need information that you have been unable to provide, or to verify information we have received. If we do contact other persons, such as employers or payers on the information return documents or nominee recipients, we generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may continue as long as there is activity in your case. If we do contact other persons, you have a right to request a list of those contacted. Contact us for more information.

General Information

We have provided several options for you to get general information or assistance. For information about a specific notice or letter, please call the number on that correspondence.

For tax information and help:

Call the number on the letter or bill 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/TTD

For tax forms and publications:

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

Internet: www.irs.gov

You will find answers to frequently asked tax questions; tax forms online, searchable publications, hot tax issues, and news.

If you prefer to write to us:

Enclose a copy of your letter or tax bill. Print your name, social security number or taxpayer identification number, and the tax form and period shown on your letter or bill. Write to us at the address shown on your letter or tax bill.

You may also visit your nearest IRS Office:

You will find the exact address in your local phone book under U.S. Government or at www.taxpayeradvocate.irs.gov/contact-us.

Getting Help

The Taxpayer Advocate Service Is Here to Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

What can TAS do for you?

We can offer you free help with IRS problems that you can't resolve on your own. We know this process can be confusing, but the worst thing you can do is nothing at all! TAS can help if you can't resolve your tax problem and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem.

- TAS is an independent organization within the IRS. Our advocates know how to work with the IRS to get your problems resolved.
- Our services are free and tailored to meet your needs.
- We have offices in every state, the District of Columbia, and Puerto Rico.
- Our tax toolkit at www.TaxpayerAdvocate.irs.gov can help you understand your rights, which the IRS must abide by in dealing with you.

How can you reach us?

If you think TAS can help you, call your local advocate, whose number is in your phone book and on our website at www.irs.gov/advocate. You can also call us toll-free at 1-877-777-4778; for TTY/TDD 1-800-829-4059.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs serve individuals whose income is below a certain level and who need to resolve a tax problem. Most clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. To get more information or find a clinic near you, check the LITC page at www.irs.gov/advocate/Low-Income-Taxpayer-Clinics or IRS Publication 4134, *Low Income Taxpayer Clinic List*. You can also get this publication at your local IRS office or by calling 1-800-829-3676.

What to Do When You Receive a Bill

You will receive a tax bill if you have not paid your taxes in full when IRS requests payment. 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 www.irs.gov/Payments
- Call the number listed on your bill.
- Write to us at the address on your bill.
- Visit your local IRS office.
- See Publication 594, *The IRS Collection Process*

Payment Options – Pay the full amount now

Pay with your Credit or Debit Card

For a fee, you can pay by credit or debit card using an electronic payment service provider. For more information on making a payment using a credit or debit card, visit www.irs.gov/e-pay.

Pay with Electronic Funds Transfer

For a convenient, secure way to pay, you can use the Electronic Federal Tax Payment System (EFTPS). To enroll, visit www.efdtps.com or call 1-800-555-4477. For more information, see Publication 966, *Electronic Choices to Pay All Your Federal Taxes*.

IRS Direct Pay

You can make a tax payment directly from your checking or savings account at no additional charge, and without pre-registration. Direct Pay is free and easy to use and available on our website, www.irs.gov, by typing “direct pay” in the Search box.

Pay by mail or in person at a local IRS office

You can mail a check to us at the address listed on your bill or 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 or Taxpayer Identification Number and phone number on your form of payment. For a listing of offices near you, please visit www.taxpayeradvocate.irs.gov/contact-us.

Apply for an Installment Agreement

An installment agreement allows you to pay your debt in smaller, periodic payments if you can't pay the full balance at once. We base the amount and number of your installment payments on the amount you owe and your ability to pay that amount within the time we can legally collect payments from you. 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.

Another cost associated with an installment agreement is a user fee. We charge this fee to set up the agreement. If you meet our low-income guidelines, you can pay a reduced user fee. For more information, see Form 13844, *Application for Reduced Fee User for Installment Agreements*.

There are several ways to apply for an installment agreement:

- Apply online at www.irs.gov if you owe \$50,000 or less in combined individual income tax, penalties and interest;
- By phone – Call the number on your letter or 1-800-829-1040 (individuals) or 1-800-829-4933 (businesses);
- By Mail – Complete and mail Form 9465, *Installment Agreement Request* or Form 433-D, *Installment Agreement*. If you owe more than \$50,000, you will also need to complete Form 433-F, *Collection Information Statement*;
- In Person at your local IRS office

Apply for an Offer in Compromise

You may be eligible for an Offer in Compromise (OIC) if you can't pay the amount you owe in full or through installments. 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, *Offer in Compromise*, and Form 656-B, *Offer in Compromise (Booklet)*.

Ask that we delay collection

If you can't pay any of the amount due, 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 if we delay collection, we'll still charge applicable penalties and interest until you pay the full amount. We may request updated financial information during this temporary delay to review your ability to pay. A *Notice of Federal Tax Lien* may also be filed to protect the government's interest in your assets. For more information, see Publication 594, *The IRS Collection Process*.

Appeal the Collection Decision

You may also appeal the collection decision made by the IRS. For Appeal consideration of liens, levies, seizures, installment agreements or Offers in Compromise, see Publication 1660, *Collection Appeal Rights*.