

# The Taxpayer Roadmap

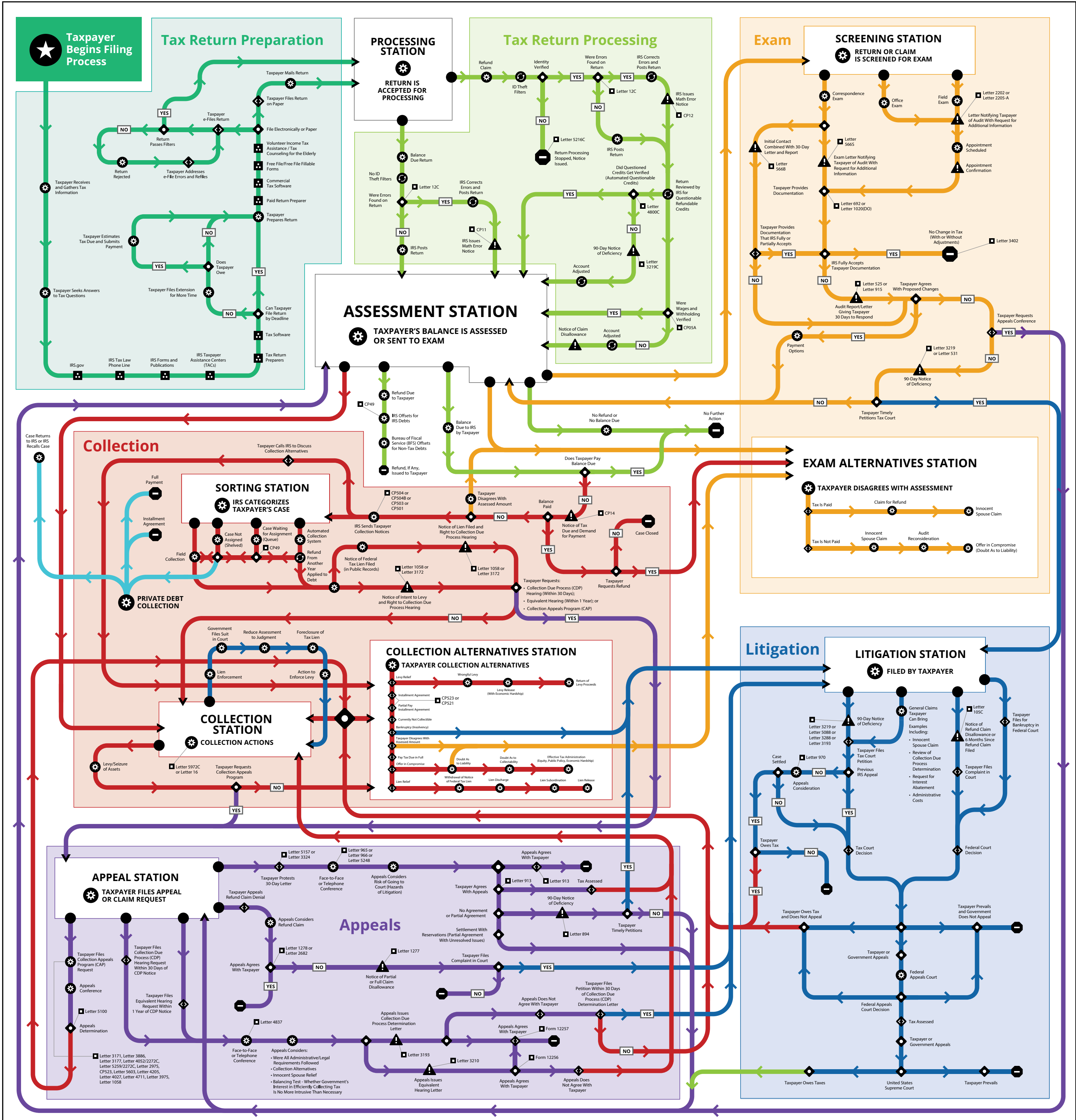
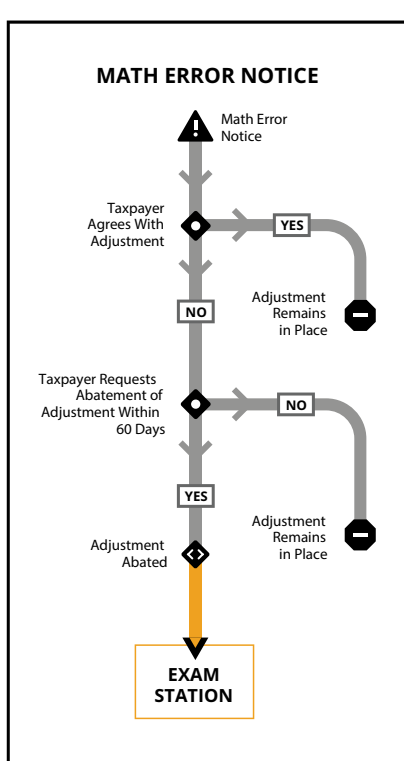
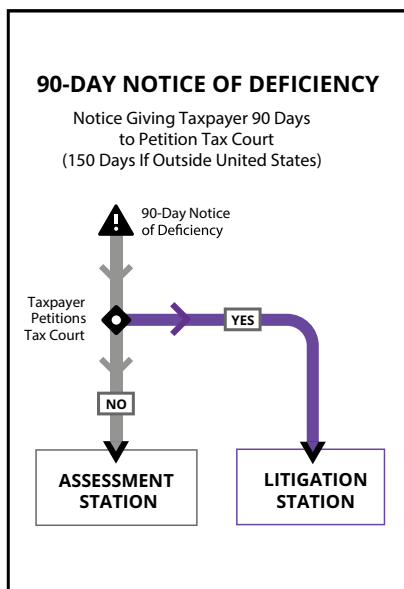
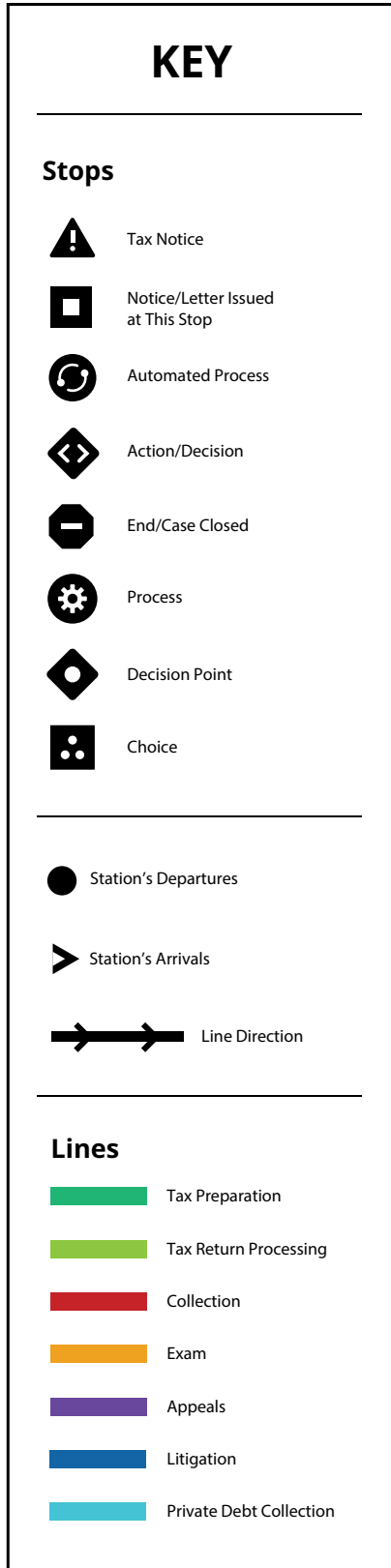
An Illustration of the Modern United States Tax System

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](http://TaxpayerAdvocate.irs.gov)

TAXPAYER  
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# Glossary

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| <b>90-Day Notice of Deficiency</b>   | Letter issued to the taxpayer providing 90 days to file petition in the U.S. Tax Court for review.   |
| <b>Account Adjusted</b>  | Adjustment made to an account, increasing or decreasing tax, penalties, or interest.   |
| <b>Action to Enforce Levy</b>  | Lawsuit submitted by the IRS to encourage a person or business to turn over levy proceeds or be held liable for the funds requested.   |
| <b>Agreed Claim</b>  | Exam or Appeals accepts a taxpayer's refund claim.   |
| <b>Alternatives Station: Taxpayer Collection Alternatives</b>                          | Options for resolving balance due accounts and delinquent tax returns.   |
| <b>Alternatives Station: Taxpayer Disagrees With Assessed Amount</b>                   | A taxpayer disagrees with the changes from an audit or IRS-created tax return.   |
| <b>Appeals Agrees With Taxpayer</b>  | When Appeals and a taxpayer agree regarding the treatment of an item.  |
| <b>Appeals Conference</b>  | Conference with a technical Appeals employee to discuss IRS actions to resolve the tax liability.  |
| <b>Appeals Does Not Agree With Taxpayer</b>  | A taxpayer contests the amount the IRS has determined is owed.   |
| <b>Appointment Confirmation</b>  | Letter confirming the time and place of the examination appointment and documents needed.  |
| <b>Appeals Considers Refund Claim</b>  | Claim filed by a taxpayer on an amended return showing an overpayment of tax.  |
| <b>Appeals Considers Risk of Going to Court (Hazards of Litigation)</b>                | Consideration of risks to the government when considering a tax determination.   |
| <b>Appeals Determination</b>   | Includes verification of laws or administrative procedures, issues raised by taxpayer, and the balancing test.   |
| <b>Appeals Issues Collection Due Process Determination Letter</b>                      | A taxpayer's opportunity to contest Appeals determination before tax court.  |
| <b>Appeals Issues Equivalent Hearing Letter</b>  | Advises of Appeal decision; does not provide for judicial review.  |
| <b>Appeal Station Taxpayer Files Appeal or Claim Request</b>                           | A taxpayer requests Collection Due Process (CDP) hearing in response to IRS publicly filed lien or notice of intent to levy.   |
| <b>Appointment Scheduled</b>   | Letter informing taxpayers their return is under audit, scheduling an audit appointment and requesting documentation.  |
| <b>Assessment Station Taxpayers Balance Is Assessed</b>                                | The IRS assesses any applicable tax, penalty, and interest owed by the taxpayer.   |
| <b>Audit Report - Letter Giving Taxpayer 30 Days to Respond</b>                        | Statement from the IRS explaining proposed adjustments by examination; provides taxpayer 30 days to respond.   |
| <b>Automated Collection System (ACS)</b>   | Callsite-based collection department that issues notices and answers taxpayer inquiries to resolve balance due accounts.   |
| <b>Balance Due on Account</b>  | The outstanding amount a taxpayer owes on an account.  |
| <b>Balance Due to IRS by Taxpayer</b>  | A tax return has met all the requirements and is accepted for processing.  |
| <b>Bankruptcy / Insolvency</b>   | A taxpayer files a petition in bankruptcy court. Insolvency is the inability to pay a debt as it becomes due.  |
| <b>Case Closed</b>   | Tax paid in full or agreement made to satisfy a balance due.   |
| <b>Case Not Assigned (Shelved)</b>   | Cases not currently assigned but at any time could be assigned to Automated Collection System (ACS), Field Collection, or Private Debt Collection (PDC).   |
| <b>Case Waiting for Assignment (Queue)</b>   | Cases waiting to be assigned to ACS or Field Collection.   |
| <b>Collection Appeals Program (CAP)</b>  | 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.          |
| <b>Collection Station: Collection Actions</b>  | IRS is actively working to collect taxpayers' overdue tax balance and secure delinquent past year(s) tax returns.  |
| <b>Correspondence Exam</b>   | IRS conducts the audit through the mail.   |
| <b>Currently Not Collectible</b>   | A taxpayer and the IRS agree the tax is owed but a taxpayer cannot pay due to their current financial situation.   |
| <b>Equivalent Hearing (Request Within 1 Year)</b>                                      | Available for Collection cases; taxpayer cannot go to tax court if they disagree with the Appeals decision.  |
| <b>Exam</b>  | The compliance function within the IRS that conducts audits of taxpayers' returns and proposes adjustments to corrections.   |
| <b>Exam Letter Notifying Taxpayer of Audit With Request for Additional Information</b> | Letter telling a taxpayer their return is under audit and additional documentation is needed.  |
| <b>Face-to-Face / Telephone Conference</b>   | Conference with Appeals on the telephone or in person.   |
| <b>Federal Appeals Court</b>   | The United States Court of Appeals that has jurisdiction to review the decisions of other courts.  |
| <b>Field Collection</b>  | A Revenue Officer personally visits a taxpayer to resolve balance due accounts and delinquencies.  |
| <b>Field Exam</b>  | The IRS goes to a taxpayer's residence or business to conduct the audit.   |
| <b>Foreclosure of Tax Lien</b>   | A Revenue Officer files a lawsuit to enforce a federal tax lien for specific assets/property for collection.   |
| <b>Free File / Free File Fillable Forms</b>  | Software used by taxpayers to prepare and file individual income tax returns for free.   |
| <b>General Claims a Taxpayer Can Bring</b>   | A taxpayer may seek court review of IRS actions other than when the IRS has asserted a deficiency.   |
| <b>How to Address a Levy</b>   | The IRS may consider releasing a levy if it was wrongfully issued or creates an economic hardship for the taxpayer.  |
| <b>IRS Posts Return</b>  | A taxpayer has passed authentication and the return is posted to Master File.  |
| <b>Initial Contact Combined With 30-Day Letter and Audit Report</b>                    | 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. |
| <b>Installment Agreement</b>   | 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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| <b>IRS Forms and Publications</b>   | Free online resources available to taxpayers to prepare their tax returns.   |
| <b>IRS Sends Taxpayer Collection Notices</b>  | A taxpayer receives notices of balance due, request for payment, and IRS intent to levy if payment is not received.  |
| <b>IRS Tax Law Phone Line</b>   | IRS phone line taxpayers can call to ask general or tax law questions during filing season.  |
| <b>IRS Taxpayer Assistance Centers (TACs)</b>   | Centers to provide in-person tax law assistance to a taxpayer during the filing season that require an appointment.  |
| <b>IRS.gov</b>  | Official website of the IRS that provides a range of information, forms, worksheets, and links on all tax-related topics.  |
| <b>Levy Release (With Economic Hardship)</b>  | A levy that is released because it was preventing the taxpayer from meeting basic, reasonable living expenses.   |
| <b>Levy / Seizure of Assets</b>   | IRS-initiated process to obtain income and/or other assets of a taxpayer to apply toward a tax liability.  |
| <b>Lien Relief</b>  | Under certain conditions, taxpayers may request the withdrawal, subordination, or release of a lien.   |
| <b>Litigation</b>   | The process of resolving disputes by filing or answering a complaint through the tax court system.   |
| <b>No Agreement / Partial Agreement</b>   | Only specific items are agreed on and processed by Appeals. A 90-day letter is issued on unagreed items.   |
| <b>No Change in Tax (With or Without Adjustments)</b>   | The IRS completes an examination of a taxpayer's return and accepts or adjusts the account, without a change to the tax amount.  |
| <b>Notice of Federal Tax Lien Filed (in Public Records)</b>                                     | Document filed with the local recording office that identifies tax liabilities owed by the taxpayer; establishes the government's priority rights against certain other creditors. |
| <b>Notice of Intent to Levy and Right to Collection Due Process Hearing</b>                     | A notice sent to a taxpayer stating overdue taxes are not paid and the IRS intends to levy/seize income and/or other assets.   |
| <b>Notice of Lien Filed and Right to Collection Due Process Hearing</b>                         | A notice sent to a taxpayer stating the IRS publicly filed a notice of tax lien for unpaid taxes.  |
| <b>Notice of Tax Due and Demand for Payment</b>   | Taxpayer receives notice to pay because they owe money on unpaid taxes.  |
| <b>Offer in Compromise</b>  | An agreement between a taxpayer and IRS for a taxpayer to pay less than the full amount owed.  |
| <b>Office Exam</b>  | A taxpayer goes into an IRS office for the audit.  |
| <b>Paid Return Preparer</b>   | An individual hired by taxpayers to prepare their federal tax return.  |
| <b>Partial Pay Installment Agreement</b>  | An agreement between a taxpayer and the IRS to make payments on their liability based on their current financial situation that will not fully pay the balance.                    |
| <b>Pay Tax Due in Full</b>  | A taxpayer pays federal tax due, in full.  |
| <b>Payment Options (Exam)</b>   | The IRS will typically discuss payment options with taxpayers prior to the assessment of additional tax.   |
| <b>Private Debt Collection (PDC)</b>  | The IRS contracts with Private Collection Agencies to help collect certain overdue federal tax debts.  |
| <b>Reduce Assessment to Judgment</b>  | A lawsuit to obtain a court judgment thereby extending the time the IRS can collect from a taxpayer's assets.  |
| <b>Refund From Another Year Applied to Tax Debt</b>   | The IRS applied all or part of taxpayer's refund to pay another tax debt.  |
| <b>Return Mailed</b>  | A return is completed and sent by mail to the IRS for processing.  |
| <b>Screening Station Return or Claim Is Screened for Exam</b>                                   | Tax returns are compared to similar returns, reviewed for entries, issues, or transactions under audit.  |
| <b>Sorting Station: IRS Categorizes Taxpayer's Case</b>   | The IRS categorizes taxpayers' cases with taxes due and routes them to ACS, Field Collection, Queue, or Shelved.   |
| <b>Statute of Limitations on Assessments</b>  | The government must generally assess tax within a certain period, usually three years after a tax return is filed.   |
| <b>Taxpayer Estimates Tax Due and Submits Payment</b>   | Taxpayers estimate what they owe when filing an extension and submit payment.  |
| <b>Tax Court Decision</b>   | Once the court determines its findings and conclusions, the decision becomes final 90 days after entered unless there is an appeal.  |
| <b>Tax Return Preparers</b>   | An individual hired by taxpayers to prepare and sometimes file their taxes.  |
| <b>Tax Software</b>   | Software used by taxpayers to prepare and file returns either by mail or electronically.   |
| <b>Taxpayer Agrees With Proposed Changes</b>  | A taxpayer has signed the examination report in agreement with proposed examination changes.   |
| <b>Taxpayer Calls IRS to Discuss Collection Alternatives</b>                                    | A taxpayer and the IRS discuss options to pay a tax debt.  |
| <b>Taxpayer Claims Refund</b>   | A taxpayer seeks a refund of taxes that have been overpaid.  |
| <b>Taxpayer Disagrees With Assessed Amount</b>  | A notice is sent to the taxpayer about changes on a return due to an audit or IRS-created return that the taxpayer does not agree with.  |
| <b>Taxpayer Does Not Petition Tax Court Hearing</b>   | A taxpayer has not petitioned the U.S. Tax Court in dispute of proposed IRS adjustments to their return.   |
| <b>Taxpayer Files Collection Due Process (CDP) Hearing Request Within 30 Days of CDP Notice</b> | Available for Collection Cases, taxpayers can petition Tax Court if they disagree with the Appeals decision.   |
| <b>Taxpayer Files Extension for More Time</b>   | If taxpayers cannot file by the due date of the return, they can request an extension of time to file on an IRS tax form.  |

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| <b>Taxpayer Timely Files Innocent Spouse Claim</b>   | 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.   |
| <b>Taxpayer Files Petition Within 30 Days of Collection Due Process (CDP) Determination Letter</b> | 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.   |
| <b>Taxpayer Pays Taxes</b>   | The examination is concluded, the taxpayer chooses to pay, or make arrangements to pay, balance due.   |
| <b>Taxpayer Protests 30-Day Letter</b>   | A taxpayer's written response detailing the reason they do not agree to the audit adjustment and requests the case move to Appeals.  |
| <b>Taxpayer Provides Documentation or Requested Information</b>                                    | A taxpayer provides documents requested either before or during the examination to support amounts on tax return.  |
| <b>Taxpayer Requests Audit Reconsideration</b>   | 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.   |
| <b>Taxpayer Requests Collection Due Process Hearing Within 30 Days</b>                             | 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. |
| <b>Taxpayer Requests Refund</b>  | A taxpayer requests refund/abatement of interest, penalties, overpaid tax, and/or additional tax.  |
| <b>Taxpayer Seeks Answers to Tax Questions</b>   | A taxpayer uses one of the multiple options available to them to try to find answers to their tax questions.   |
| <b>Taxpayer Timely Files a Request for Refund</b>  | A taxpayer, who disagrees with the examination changes and paid the tax due, requests a refund.  |
| <b>Taxpayer Timely Files Innocent Spouse Claim</b>   | 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.  |
| <b>Taxpayer Timely Petitions Tax Court Hearing</b>   | A taxpayer has filed a petition with the U.S. Tax Court within the prescribed timeframe.   |
| <b>Taxpayer Does Not Respond</b>   | A taxpayer does not respond or sign the examination report in agreement with examination changes.  |
| <b>Taxpayer Files Complaint in Court</b>   | A taxpayer pays the tax and seeks a refund in Federal Court.   |
| <b>Taxpayer Files Tax Court Petition</b>   | Tax Court will review the Appeals decision.  |
| <b>Volunteer Income Tax Assistance / Tax Counseling for the Elderly</b>                            | 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 |   | Appeals (Collection Due Process) |   |
|---------|---|----------------------------------|---|
| 1       | Letter 5157, Non-docketed Acknowledgment & Conference       | 1                                | Letter 5100, CAP Closing Letter   |
| 2       | Letter 3324, Proposal to Taxpayer Requesting Penalty Appeal | 2                                | Letter 1058, Notice of Intent to Levy and Notice of Your Right to a Hearing                         |
| 3       | Letter 965, Conference Scheduled - Non-Docketed Case        | 3                                | Letter 3172, Notice of Federal Tax Lien Filing and Your Right to a Hearing                          |
| 4       | Letter 966, Conference Letter Non-Docketed Case             | 4                                | Letter 4837, Substantive Contact Uniform Acknowledgment Letter                                      |
| 5       | Letter 5248, Introduction to Rapid Appeals Process          | 5                                | Letter 3193, Notice of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330 |

| Collection |  | Tax Return Processing |  |
|------------|--|-----------------------|--|
| 1          | CP14, Notice, Balance Due \$5 or More, No Math Error | 1                     | Letter 5216C, Taxpayer Cannot Authenticate           |
| 2          | CP504, Notice, Final Notice - Balance Due            | 2                     | Letter 12C, Individual Return, Incomplete Processing |
| 3          | CP49, Notice, Overpayment Adjustment - Offset        | 3                     | CP12, Math Error, Overpayment of \$1 or More         |
| 4          | Letter 5972C, Automated Collection System Text Chat  | 4                     | Letter 4800C, Questionable Credits                   |
| 5          | CP504B, Notice, Final Notice - Balance Due           | 5                     | CP05A, Information Regarding Your Refund             |

| Exam |  | Litigation |  |
|------|--|------------|--|
| 1    | Letter 2202, 2205A, 566S, Initial Contact Letter Informing Taxpayer of Audit | 1          | Letter 3193, Notice of Determination Concerning Collection Action(s) Under Sections 6320 and/or 6330 |
| 2    | Letter 566B, Initial Contact Letter - 30-Day Combo                           | 2          | Letter 105C, Claim Disallowed  |
| 3    | Letter 692, Request for Consideration of Additional Findings                 | 3          | Letter 3219, Notice of Deficiency  |
| 4    | Letter 525, General 30-Day Letter  | 4          | Letter 5088, Requesting Spouse Final Determination Letter—Disallowed                                 |
| 5    | Letter 3219, Notice of Deficiency  | 5          | Letter 3288, Final Appeals Determination to Requesting Spouse  |

## 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.



Visit [TaxpayerAdvocate.irs.gov](https://www.irs.gov/taxpayer-advocate) or call 1-877-777-4778

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