Why was I notified by the IRS?
The IRS sends notices and letters for the following reasons:
- You have a balance due.
- You are due a larger or smaller refund.
- We have a question about your tax return.
- We need to verify your identity.
- We need additional information.
- We changed your return.
- We need to notify you of delays in processing your return.

What should I do?
Read the letter carefully. Each notice or letter contains valuable information. Most IRS notices or letters are about federal tax returns or tax accounts. Each notice deals with a specific issue and includes any steps the taxpayer needs to take. A notice may reference changes to a taxpayer's account, taxes owed, a payment request or a specific issue on a tax return. Taking prompt action could minimize additional interest and penalty charges.

Review the information
The notice or letter will explain the reason for contacting the taxpayer and provide instructions on how to handle the issue. The notice number (CP) or letter (LTR) can be found on either the top or the bottom right-hand corner of the correspondence.
If the letter is about a changed or corrected tax return, the taxpayer should review the information and compare it with the original return. If the taxpayer agrees, they should make notes about the corrections on their personal copy of the tax return, including any adjustments the IRS made on their return. Taxpayers should keep the notices or letters they receive for three years from the date they filed the tax return.
Taxpayers can get a copy of the IRS notice or letter in Braille or large print by visiting the Information About the Alternative Media Center page.

Reply and take any requested action
Let the IRS know of a disputed notice. Typically, the taxpayer needs to reply if they don't agree with a change the IRS made, if the notice asks for more information, or if they have a balance due.

If the taxpayer does not agree with the IRS, they should follow the instructions in the notice to dispute what the notice says. The taxpayer should include information and copies of documents for the IRS to review when considering the dispute.

Reply as indicated on the letter or notice. This can include mailing the response to the address on the notice or letter allowing 30 days for the IRS to respond. Taxpayers can also FAX or respond digitally through the IRS' Documentation Upload Tool, when available, by using the unique access code provided in the letter or notice.

There is usually no need to call the IRS, however, if a taxpayer does need to call the IRS, they should contact the phone number on the top right-hand corner of the notice or letter and have a copy of the tax return and the letter available.

If the notice or letter requires a response by a specific date, there are two main reasons they will want to comply:

- To minimize additional interest and penalty charges.
- To preserve their appeal rights if they don't agree.

Making a payment

The IRS and authorized private debt collection agencies send letters by mail. Taxpayers can also view digital copies of select IRS notices by logging into their IRS Online Account. Taxpayers should pay as much as they can, even if they can’t pay the full amount that is owed. The IRS offers several options to help taxpayers who are struggling to pay a tax bill including Online Payment Agreements or Offer in Compromise. Visit the payments page on IRS.gov for more information.

Watch for scams

The IRS will never contact a taxpayer using social media or a text message. The first contact from the IRS usually comes in the mail. Taxpayers who are unsure whether they owe money to the IRS should view their tax account information on IRS.gov. If, after using the “search” feature on this webpage, it doesn’t return a result, or the notice or letter looks suspicious, contact the IRS at 800-829-1040. If it is determined the notice or letter is fraudulent, please follow the IRS assistor’s guidance or visit the Report Phishing page for next steps.

More information

Understanding Your IRS Notice or Letter
Taxpayer Bill of Rights