

## Front of the Map - Title: 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.

The roadmap appears like a mass transportation subway system. The map is laid out by larger areas called neighborhoods, then smaller sections called stations. Individual rail lines connect the neighborhoods and stations together. These rail lines include stops along the way which informs the reader of the progress through our tax system.

### Title: Key to the Roadmap

The key is a visual reference for the roadmap and illustrates the following points on the map: Tax Notice, Notice or letter issued at the stop, automated process, action or decision, end or case closed, process, decision point, and choice. Each of the above referenced points is represented with an icon that depicts the event. Each event has a unique icon that is used to inform the reader of the type of event on the rail line. These events are identified by the event icon and a specific description listed with it.

Example: Process 1: Taxpayer receives and gathers tax information.

The map contains a structure like a rail system which contains station departures, station arrivals, and line directions. The map structure contains circular points for station departures, triangular points for station arrivals, and direction arrows to indicate the path the rider can progress. This structure is also represented with a color-coding system, which is broken down into a separate color per rail line. The color is given first, then the name of the rail line is provided after. The roadmap is comprised of the following neighborhoods or Rail Lines; bold-green for Tax Preparation, light-green for Tax Return Processing, red for Collection, orange for Exam, purple for Appeals, bold-blue for Litigation, and light-blue for Private Debt Collections

### 90-Day Notice of Deficiency: Notice Giving Taxpayer 90 Days to Petition Tax Court (150 Days If Outside United States)

Tax Notice: **90 Day Notice of Deficiency**, proceed to Decision Point.

Decision Point: **Taxpayer Petitions Tax Court**

If Yes: Proceed to **Litigation Station**

If No: **Assessment Station**

## Math Error Notice:

Tax Notice: **Math Error Notice** issued, proceed to Decision Point 1,

Decision Point 1: **Taxpayer Agrees With Adjustment**

If Yes: proceed to Case Closed

Case Closed: **Adjustment Remains in Place**

If No: proceed to Decision Point 2,

Decision Point 2: **Taxpayer Requests Abatement of Adjustment Within 60 Days,**

If No: proceed to Case Closed

Case Closed: **Adjustment Remains in Place**

If Yes: proceed to Action point

Action Point: **Adjustment Abated**, or proceed to Exam Station if the IRS disagrees.

## Title: Tax Return Preparation Line

Beginning of the rail system, the **Taxpayer Begins Filing Process** at starting point, proceed to process 1,

Process 1: **Taxpayer Receives and Gathers Tax Information**, proceed to process 2

Process 2: **Taxpayer Seeks Answers to Tax Questions**, proceed to choices,

Choice 1: **IRS.gov**

Choice 2: **IRS Tax Law Phone Line**

Choice 3: **IRS Forms and Publications**

Choice 4: **IRS Taxpayer Assistance Center (TAC's)**

Choice 5: **Tax Return Preparers**

Choice 6: **Tax Software**

After choices selected, proceed to Decision Point 1.

Decision point 1: **Can taxpayer File Return by Deadline**

**If Yes:** Proceed to process 3,

**If No:** Proceed to process 4,

Process 4: Taxpayer Files Extension for More Time, proceed to Decision Point 2,

Decision Point 2: **Does Taxpayer Owe**

**If No:** Proceed to process 3

**If yes:** Proceed to Process 5,

Process 5: **Taxpayer Estimates Tax Due and Submits Payment** process, then proceed to process 3.

Process 3: **Taxpayer Prepares Return**, then makes another choice,

Choice 1: **Paid Return Preparer**

Choice 2: **Commercial Tax Software**

Choice 3: **Free File / Free File Fillable Forms**

Choice 4: **Volunteer Income Tax Assistance / Tax Counseling for the Elderly**

After choice selected arrive at next decision point 3.

Decision Point 3: **File Electronically or Paper**

**If Filing by paper:** Proceed to action point 1,

Action Point 1: **Taxpayer Files Return on Paper**, proceed to process 6.

Process 6: **Taxpayer Mails Return**, proceed to **Processing Station**

**If Electronically filing:** Proceed to Action Point 2,

Action Point 2: **Taxpayer e-files Return**, then arrive at decision point 4,

Decision Point 4: **Return Passes Filters**

**If yes:** proceed to **Processing Station**

**If No:** proceed to process 7,

Process 7: Return Rejected, arrive at action point 3,

Action Point 3: **Taxpayer Addresses e-File Errors and Refiles**

Taxpayer is routed back to Decision Point 4: **Return Passes Filters**, until "Yes" choice is achieved.

Paper and Electronic filing lines will route returns to **Processing Station**.

Processing Station: **Return Is Accepted For Processing**, proceed to **Assessment Station** via **Tax Return Processing** lines.

## Title: Tax Return Processing Line

Starting at **Processing Station**, a tax return is either a **Refund Claim**, or **Balance Due Return**.  
When a Balance Due Return is filed. Follow Line 1 Balance Due Returns, or Line 2 for Claim for refund.

Line 1: proceed to process 1 for balance due returns,  
Process 1: **Balance Due Return**, proceed to Automated Process 1,  
Automated Process 1: **No ID Theft Filters**, proceed to decision point 1,

Decision Point 1: **Were Errors Found on Return**,  
Notice / Letter Issued at This Stop: **Letter 12C**, then make choice,  
**If No**: proceed to process 2,  
Process 2: **IRS Posts Return**, then proceed to **Assessment Station**  
**If Yes**: proceed to automated process 2  
Automated Process 2: **IRS corrects Errors and Posts Return**, proceed to tax notice,  
Tax Notice: **IRS issues Math Error Notice, CP11**, Proceed to **Assessment Station**

Line 2: proceed to process 3 for refund claims,  
Process 3: **Refund Claim**, proceed to automated process 3  
Automated Process 3: **ID Theft Filters**, proceed to decision point 2,  
Decision Point 2: **Identity Verified**

**If No**: Case Closed: **Return Processing Stopped**, Notice Issued  
Notice / Letter Issued at This Stop: **Letter 4883C** issued, end of line.  
**If Yes**: proceed to decision point 3:

Decision Point 3: **Were Errors Found on Return**,  
**If No**: proceed to process 4,  
Process 4: **IRS Posts Return**, proceed to Automated Process 5,  
**If Yes**: proceed to automated process 4,  
Automated Process 4: **IRS Corrects Errors and Posts Return**, notice issued,  
Tax Notice: **IRS Issues Math Error Notice, CP12**, proceed to automated process 5,

Automated Process 5: **Return Reviewed by IRS for Questionable Credits**, return proceeds to assessment station through two routes.

Route 1: proceed to decision point 4,  
Decision Point 4: **Did Questioned Credits Get Verified (Automated Questionable Credits)**,  
Notice / Letter Issued at This Stop: **Letter 4800C** issued,  
**If Yes**: Proceed to **Assessment Station**  
**If No**: proceed to tax notice,  
Tax Notice: **90-Day Notice of Deficiency**,  
Notice / Letter Issued at This Stop: **Letter 3219C**, proceed to automated process 6,

Automated Process 6: **Account Adjusted**, proceed to **Assessment Station**

Route 2: proceed to decision point 5,

Decision Point 5: **Were Wages and Withholding Verified**

Notice Issued: **CP05** issued at this stop,

**If Yes:** Proceed to Assessment station

**If No:** proceed to automated process 7,

Automated Process 7: **Account Adjusted**

Tax Notice: **Notice of Claim Disallowance**,

Notice / Letter Issued at This Stop: **Letter 105C** proceed to assessment station.

Assessment Station: Taxpayer's Balance Is Assessed Or Sent To Exam. This station has 3 outbound lines for Tax Return Processing.

Outbound Line 1: Refund due to taxpayer proceed to process 5,

Process 5: **Refund Due to Taxpayer**, proceed to next process 6,

Process 6: **IRS Offsets for IRS Debts**, proceed to,

Notice / Letter Issued at This Stop: **CP49**, proceed to process 7,

Process 7: **Bureau of Fiscal Service (BFS) Offsets for Non-Tax Debts**, proceed to case closed

End / Case Closed: **Refund, If Any, Issued to Taxpayer**, end of line.

Outbound Line 2: Balance due on tax return, proceed to process 7,

Process 7: **Balance Due to IRS by Taxpayer**, proceed to decision point 6

Decision Point 6: **Does Taxpayer Pay Balance Due**

If Yes: proceed to Case Closed,

End / Case Closed: **No further Action**, end of line for balance due tax returns,

If No: Transfer to **Collection** Line proceed to tax notice,

Tax Notice: **Notice of Tax Due and Demand for Payment**,

Notice / Letter Issued at This Stop: **CP14**, continue to collection station.

Outbound Line 3: proceed to process 8,

Process 8: **No Refund or No Balance Due** on tax return, proceed to case closed,

End / Case Closed: **No Further Action**, End of line.

**Assessment Station** is a transfer area to the **Exam** and **Collection** lines. This station has outbound lines to **Collection Station**, **Collection Sorting Station**, **Collection Alternatives Station**, **Exam Screening Station**, and **Exam Alternatives Station**. Starting with the outbound line to Exam Screening Station, transfer to the exam line.

Title: Exam Line

## Exam Screening Station: Return or Claim is Screened For Exam

From the Exam Station, the rider or taxpayer must board one of the outbound lines.

Outbound Line 1: Office Exam,

Process 1: Office Exam, proceed to Tax Notice, and join with Outbound Line 2,

Outbound Line 2: Field Exam,

Process 2: Field Exam, proceed to tax notice, join with Outbound Line 1,

Tax Notice: **Letter Notifying Taxpayer of Audit With Request for Additional Information**,  
Notice / Letter Issued at This Stop: **Letter 2202 or Letter 2205-A**, proceed to process 3,

Process 3: **Appointment Scheduled**, proceed to Tax Notice.

Tax Notice: **Appointment Confirmation**, proceed to Decision Point 2, and Join with Outbound  
Line 3.

Decision Point 2: **Taxpayer Provides Documentation**,

Notice / Letter Issued at This Stop: **Letter 692 or Letter 1020(DO)**

Decision Point 2 connects Outbound Line 3 through via Decision Point 1.

Outbound Line 3: Correspondence Exam,

Process 4: **Correspondence Exam**, Proceed to Decision Point 1.

Decision Point 1: Transfer to either Initial Contact letter or Exam Letter.

Option 1: Tax Notice: **Initial Contact Letter Combined With 30-Day Letter and Report**,

Notice / Letter Issued at This Stop: **Letter 566B**, proceed to decision point 4

Decision point 4: **Taxpayer Provides Documentation That IRS Fully or Partially Accepts**,

If Yes: proceed to Decision Point 3

If No: proceed to Decision Point 4

Option 2: **Exam Letter Notifying Taxpayer of Audit With Request for Additional Information**,

Notice / Letter Issued at This Stop: **Letter 566S** issued, proceed to Decision Point 2.

Decision Point 2: **Taxpayer Provides Documentation**,

Notice Issued: **Letter 692 or Letter 1020(DO)**. Proceed to Decision Point 3,

Decision Point 3: **IRS Fully Accepts Taxpayer Documentation**,

If Yes: proceed to Case Closed,

Case Closed: **No Change in Tax (With or Without Adjustment)**, end of line

Notice / Letter Issued at This Stop: **Letter3402**,  
If No: Proceed to tax notice,  
Tax Notice: **Audit Report / Letter Giving Taxpayer 30 Days to Respond**,  
Notice / Letter Issued at This Stop: **Letter 525 or Letter 915**, proceed to decision point 5,

Decision Point 5: **Taxpayer Agrees With Proposed Changes**

If Yes: proceed to Process 5,  
Process 5: **Payment Options**, proceed to assessment station after joining decision point 6,  
choice “no”  
If No: Proceed to Decision Point 6,

Decision Point 6: **Taxpayer Requests Appeals Conference,**

If Yes: **Transfer to Appeals Station, Taxpayer Files Appeal or Claim Request.**  
If No: Proceed to Tax Notice,  
Tax Notice: **90-Day Notice of Deficiency**,  
Notice / Letter Issued at This Stop: **Letter 3219 or Letter 531** issued, proceed to Decision Point 7,

Decision Point 7: **Taxpayer Timely Petitions Tax Court,**

If Yes: Proceed to **Litigation Station**  
If No: Proceed to **Assessment Station** and join line from Process 5.  
Process 5: **Payment Options**, proceed to Assessment Station.

The Exam Neighborhood has a second station, with three inbound lines routing to the **Exam Alternatives Station**.

Exam Alternatives Station: **Taxpayer Disagrees With Assessment**

Inbound Line 1: **Assessment Station, Taxpayers Balance is Assessed**, and if the Taxpayer Disagrees with the assessment, they may transfer to **Exam Alternatives Station**.

Inbound Line 2: **Collections Line, without tax balance paid,**

Process: **Taxpayer Disagrees With Assessed Amount**, and may proceed to Exam Alternatives Station.

Inbound Line 3: **Collection Alternatives Station**

Action Point: **Taxpayer disagrees With Assessed Amount**, proceed to Exam Alternatives Station and join with inbound line 4.

Inbound Line 4: **Collection Alternatives Station,**

Process: **Doubt As to Liability**, joins with In Bound line 3, then proceeds to Exam Alternatives Station.

All inbound lines join at Process 1 inside Exam Alternatives Station.

Process 1: **Taxpayer Disagrees With Assessment**, proceed to decision point,

Decision Point: **Tax is Paid**, proceed to next process or Tax is not Paid action point,

Process 2: **Claim for Refund**, or proceed to next process,

Process 3: **Innocent Spouse Claim**, end of line.

Action Point: **Tax Is Not Paid**, proceed to next process

Process 4: **Innocent Spouse Claim**, or proceed to next process,

Process 5: **Audit Reconsideration**, or proceed to next process,

Process 6: **Offer in Compromise (Doubt as to Liability)**, end of line

## Title: Litigation Neighborhood

Litigation station can be accessed by three inbound lines, Exam, Collection Alternatives Station, and Appeal.

Inbound Line 1: **Exam, Taxpayer Timely Petitions Tax Court**, proceed to litigation Station.

Inbound Line 2: **Collection Alternatives Station, Bankruptcy (Insolvency)**, proceed to litigation Station.

Inbound Line 3: **Appeals**, Decision Point: **Taxpayer Timely Petitions**, proceed to litigation station.

Litigation Station: **Filed By Taxpayer**, where a rider may transfer on four different Outbound lines.

Outbound Line 1: Proceed to Tax Notice

Tax Notice: **90-Day Notice of Deficiency**,

Notice / Letter Issued at This Stop: **Letter 3219**, or **Letter 5088**, or **Letter 3288**, or **Letter 3193**, then proceed to Action Point 1 and Join with Outbound Line 2.

Outbound Line 2: Proceed to Process

Process 1: **General Claims Taxpayer Can Bring**,

Examples Including: **Innocent Spouse Claim, Review of Collection Due Process**

**Determination, Request for Interest Abatement, Administrative Costs**. The proceed to Action Point 1.

Action Point 1: **Taxpayer Files Tax Court Petition**, proceed to Decision Point 1.

Decision Point 1: **Previous IRS Appeal**

If Yes: Proceed to Action Point 2

Action Point 2: **Tax Court Decision**, proceed to Decision Point 4, where Outbound Line 3 and Outbound Line 4 join

If No: Proceed to next process

Process 2: **Appeals Consideration, Letter 970** issued to Taxpayer, proceed to Decision Point 2.

Decision Point 2: Case Settled

If Yes: Proceed to Decision Point 3.

If No: Proceed to Action Point 2, **Tax Court Decision**, and join with Line 1.

Decision Point 3: **Taxpayer Owes Tax**

If Yes: Proceed to Collections line for transfer.

If No: Proceed to **Case Closed**, end of line.

Outbound Line 3: Proceed to Tax Notice.

Tax Notice: **Notice of Refund Claim Disallowance or 6 Months Since Refund Claim Filed**,

Notice / Letter Issued at This Stop: **Letter 105C**, proceed to Action Point 3.

Action Point 3: **Taxpayer Files Complaint in Court**, proceed to Action Point 4, and join Outbound line 4.

Outbound Line 4: Proceed to Action Point 5

Action Point 5: **Taxpayer Files for Bankruptcy in Federal Court**, proceed to Action Point 4 and join with Outbound line 3.

Action Point 4: Federal Court Decision, proceed to Decision Point 4, where lines 1 through 4 converge.

Decision Point 4: Proceed to Choices

Choice 1: Decision Point 5, **Taxpayer Prevails and Government Does Not Appeal**, proceed to **Case Closed**, end of Line

Choice 2: Decision Point 6, **Taxpayer Owes Tax and Does Not Appeal**, Proceed to collections line.

Choice 3: Decision Point 7, **Taxpayer or Government Appeals**, proceed to process 3.

Process 3: **Federal Appeals Court**, proceed to Decision Point 5,

Decision Point 8: **Federal Appeals Court**, the rider can route back to Choice 1, Choice 2, or proceed to Action Point 6.

Action Point 6: **Tax Assessed**, proceed to action point 7

Action Point 7: **Taxpayer or Government Appeals**, proceed to Decision Point 9.

Decision Point 9: **United States Supreme Court**, select choice below,

Choice 4: **Taxpayer Prevails**, proceed to Case Closed, end of line.

Choice 5: **Taxpayer Owes Taxes**, proceed to appeals line for transfer.

## Title: Appeals Neighborhood

Appeals station can be accessed by two inbound lines, the Litigation Neighborhood and Collection Neighborhood.

Inbound Line 1: **Taxpayer Requests Appeals Conference** via Exam Line

Inbound Line 2: **United States Supreme Court, Taxpayer Owes Taxes** via Litigation Line

Inbound Line 3: **Taxpayer Requests: Collection Due Process (CDP) Hearing (Within 30 Days); Equivalent**

**Hearing (Within 1 Year); or Collection Appeals Process (CAP)**, via the Collections Line.

Inbound Line 4: **Taxpayer Requests Collection Appeals Program** via Collection Line.

Appeal Station: **Taxpayer Files Appeal or Claim Request**, where a rider may transfer on five different lines.

Outbound Line 1: Proceed to Action Point

Action Point 1: **Taxpayer Protests 30-Day Letter**,

Notice / Letter Issued as This Stop: **Letter 5157, or Letter 3324** issued, proceed to Process 1.

Process 1: **Face-to-Face or Telephone Conference**,

Notice / Letter Issued as This Stop: **Letter 965, or Letter 966, or Letter 5248**, proceed to Process 2.

Process 2: **Appeals Considers Risk of Going to Court (Hazards of Litigation)**, proceed to Decision point 1.

Decision Point 1: Taxpayer makes a choice for resolution,

Choice 1: Action Point 2: **Appeals Agrees With Taxpayer**

Notice / Letter Issued as This Stop: **Letter 913 issued**, proceed to End of Line / Case closed.

Choice 2: Decision Point 2: **Taxpayer Agrees With Appeals**,

Notice / Letter Issued as This Stop: **Letter 913** issued, proceed to next action point  
Action Point 3: **Tax Assessed**, proceed to collection station.

Choice 3: **No Agreement or Partial Agreement**, proceed to tax notice

Tax Notice: **90-Day Notice of Deficiency**,

Notice / Letter Issued as This Stop: **Letter 894** issued, proceed to decision point 3,

Decision Point 3: **Taxpayer Timely Petitions**,

If Yes: Proceed to Litigation Station

If No: Reroute back to Appeals Station or route to Assessment Station

Choice 4: **Settlement With Reservations (Partial Agreement With Unresolved Issues)**, Reroute back to Appeals Station or Assessment Station

Outbound Line 2: Proceed to Action Point 4,

Action Point 4: **Taxpayer Appeals Refund Claim Denial**, proceed to Process 3

Process 3: **Appeals Considers Refund Claim**, proceed to Decision Point 4.

Decision Point 4: **Appeals Agrees With Taxpayer**,

If Yes: Proceed to **Case Closed**, End of Line

If No: Proceed to Tax Notice,

Notice / Letter Issued as This Stop: **Letter 1277**, proceed to decision point 5,

Decision Point 5: **Taxpayer Files Complaint in Court**,

If Yes: Proceed to litigation station

If No: Proceed to **Case Closed**, end of line

Outbound Line 3: Proceed to Action Point 5,

Action Point 5: **Taxpayer Files Equivalent Hearing Request Within 1 Year of CDP Notice**, proceed to process 4, and Join with Outbound line 4.

Outbound Line 4: Proceed to action point 6,

Action Point 6: **Taxpayer Files Collection Due Process (CDP) Hearing Request Within 30 Days of CDP Notice**, proceed to Process 4 and join with outbound line 3.

Process 4: **Face-to-Face or Telephone Conference**, proceed to process 5,

Process 5: **Appeals Considers; Were All Administrative / Legal Requirements Followed; Collection Alternatives; Innocent Spouse Relief; Balancing Test – Whether Government’s Interest in Efficiently Collection Tax Is No More Intrusive Than Necessary**, proceed to decision point 6.

Decision Point 6: Proceed to either collection due process determination or appeal equivalent hearing,

Tax Notice: **Appeals Issues Collection Due Process Determination Letter**,

Notice / Letter Issued as This Stop: **Letter 3193**, proceed to decision point 7,

Decision Point 7: IRS makes a determination on case, proceed to action points

Action Point 7: **Appeals Agrees With Taxpayer**,

Notice / Letter Issued as This Stop: **Form 12257** issued, proceed to case closed, end of line.

Action Point 8: **Appeals Does Not Agree With Taxpayer**, proceed to decision point 7.

Decision Point 7: **Taxpayer Files Petition Within 30 Days of Collection Due Process (CDP) Determination Letter**

If Yes: Proceed to Litigation Station

If No: Proceed either Collection Station or Collection Alternatives Station.

Tax Notice: **Appeals Issues Equivalent Hearing Letter**,

Notice / Letter Issued as This Stop: **Letter 3210**, proceed to decision point 8,

Decision Point 8: **Appeals Agrees With Taxpayer**,

If Appeals Agrees: Action Point 7: **Appeals Agrees With Taxpayer**,  
Notice / Letter Issued as This Stop: **Form 12257** issued, proceed to case closed,  
end of line.

If Appeals Does Not Agree: Action Point 9: **Appeals Does Not Agree With Taxpayer**,  
proceed to collection station.

Outbound Line 5: Proceed to Process 5

Process 5: **Taxpayer Files Collection Appeals Process (CAP) Request**

Notice / Letter Issued as This Stop: **Letter 3171, Letter 3886, Letter 3177, Letter 4052 / 2272C, Letter 5259 / 2272C, Letter 2975, CP523, Letter 5603, Letter 4205, Letter 4027, Letter 4711, Letter 3975, Letter 1058B, Letter 1058D**, proceed to process 6.

Process 6: **Appeals Conference**, proceed to action point 8,

Action Point 10: **Appeals Determination**,

Notice / Letter Issued as This Stop: **Letter 5100**, proceed to transfer station for either  
collection station or collection alternatives station.

## Title: Collection Neighborhood

Collections neighborhood has three arrival stations; Sorting Station, Collection Station, and Collection Alternatives Station, which can be accessed by eight inbound lines. The inbound lines come from the Tax Return Processing Neighborhood, Assessment Station, Appeals Neighborhood, and Litigation Neighborhood.

Inbound Line 1: **Assessment station to Collection Station.**

Inbound Line 2: **Tax Return Processing** Neighborhood via Decision Point 6.  
Decision Point 6: **Does Taxpayer Pay Balance Due.**

Inbound Line 3: **Litigation Neighborhood** via Decision Point 3 (yes),  
Decision Point 3 (Yes): **Taxpayer Owes Tax.** This line joins Inbound Line 4 and Inbound Line 5 at a transfer point for **Collection Station** and **Collection Alternatives Station.**

Inbound Line 4: **Litigation Neighborhood** via Decision Point 6:  
Decision Point 6: **Taxpayer Owes Tax and Does Not Appeal;** this line joins Inbound Line 3 and Inbound Line 5 at a transfer point for **Collection Station** and **Collection Alternatives Station.**

Inbound Line 5: **Appeals Neighborhood**, Decision Point 7  
Decision Point 7 (No): **Taxpayer Files Petition Within 30 Days of Collection Due Process (CDP) Determination Letter.** This line joins Inbound Line 3 and Inbound Line 4 at a transfer point for **Collection Station** and **Collection Alternatives Station.**

Inbound Line 6: **Appeals Neighborhood** Action Point 3  
Action Point 3: **Tax Assessed**, proceeds to collection station, and joins with inbound line 7.

Inbound Line 7: **Appeals Neighborhood** Action Point 8,  
Action Point 8: **Appeals Does Not Agree With Taxpayer**, proceed to collection station, and joins inbound line 6.

Inbound Line 8: **Appeals Neighborhood**, Action Point 10  
Action Point 10: **Appeals Determination** via a transfer point for **Collection Station** and **Collection Alternatives Station.**

Collection Station: Process 1: **Collection Actions**, proceed to either process 2 or process 3.

Process 2: **Levy / Seizure of Assets**, proceed to Decision Point 1,

Decision Point 1: **Taxpayer Requests Collection Appeals Program**

If Yes: Route to **Appeal Station**

If No: Route to **Collection Alternatives Station**

- Process 3: **Lien Enforcement**, proceed to process 4,
- Process 4: **Government Files Suit in Court**, proceed to process 5,
- Process 5: **Reduce Assessment to Judgement** proceed to Process 6,
- Process 6: **Foreclosure of Tax Lien**, proceed to Process 7,
- Process 7: **Action to Enforce Levy**, reroute back to Collection Station.

Collection Alternatives Station: Receives lines from **collection station**, Decision Point 1, and Inbound Line 2: **Tax Return Processing** Neighborhood via Decision Point 6.

Decision Point 6: **Does Taxpayer Pay Balance Due**, If No, proceed to Tax Notice.

Tax Notice 1: **Notice of Tax Due and Demand for Payment**,

Notice / Letter Issued as This Stop: **CP14** issued, proceed to Decision Point 2.

Decision Point 2: **Balance Paid**,

If Yes: Route to Decision Point 3,

If No: Proceed to Action Point 1

Decision Point 3: **Taxpayer Requests Refund**

If Yes: Proceed to **Exam Alternatives Station**

If No: Proceed to **Case Closed**, End of Line

Action Point 1: depending on if the taxpayer agrees with the balance due,

If taxpayer disagrees: proceed to Process 8

Process 8: **Taxpayer Disagrees With Assessed Amount**, proceed to **Exam Alternatives Station**.

If no response or agreement: Proceed to Process 9,

Process 9: **IRS Sends Taxpayer Collection Notices**

Notice / Letter Issued as This Stop: **CP504, or CP504B, or CP503, or CP501**, proceed to action point 2.

Action Point 2: **Taxpayers Calls IRS to Discuss Collection Alternatives**, proceed to **Collection Alternatives Station** for Process 10.

Process 10: **Taxpayer Collection Alternatives**, 9 alternatives provided to choose from.

Choice 1: **Levy Relief**, proceed to process 11,

Process 11: **Wrongful Levy**, proceed to Process 12,

Process 12: **Levy Release (With Economic Hardship)**, proceed to process 13

Process 13: **Return of Levy Proceeds**.

Choice 2: **Installment Agreement**, notice issued,

Notice / Letter Issued as This Stop: **CP 523 or CP 521**

Choice 3: **Partial Pay Installment Agreement**,

Notice / Letter Issued as This Stop: **CP 523 or CP 521**

Choice 4: **Currently Not Collectible**

Choice 5: **Bankruptcy (Insolvency)**, proceed to litigation station

Choice 6: **Taxpayer Disagrees With Assessed Amount**, Join with process 14 from Choice 8 and proceed to **Exam Alternatives Station**

Choice 7: **Pay Tax Due in Full**

Choice 8: **Offer In Compromise**, proceed to process 14,

Process 14: **Doubt As to Liability**, either join Choice 6 via **Exam Alternatives Station** or proceed to Process 15.

Process 15: **Doubt As to Collectability**, proceed to process 16

Process 16: **Effective Tax Administration (Equity, Public Policy, Economic Hardship)**

Choice 9: **Lien Relief**, proceed to process 17,

Process 17: **Withdrawal of Notice of Federal Tax Lien**, proceed to process 18,

Process 18: **Lien Discharge**, proceed to process 19

Process 19: **Lien Subordination**, proceed to process 20

Process 20: **Lien Release**

Sorting Station: **IRS Categorizes Taxpayer's Case**, Receives one line from the **Tax Return Processing** neighborhood via Decision Point 6.

Decision Point 6: **Does Taxpayer Pay Balance Due**, If No, proceed to Tax Notice.

The **Sorting Station** has four outbound lines which travel one stop, then join.

Process 1: **Automated Collection System** proceed to Automated Process

Automated Process: **Refund From Another Year Applied to Debt**, join with lines from process 2 and 3, then proceed to Process 5.

Process 2: **Case Waiting for Assignment (Queue)**, proceed to Action Point 1,

Action Point 1: Notice / Letter Issued as This Stop: **CP49**, join with lines from process 1 and 3, then proceed to Process 5.

Process 3: **Field Collection**, join with lines from process 1 and 2, then proceed to Process 5.

Process 4: **Case Not Assigned (Shelved)**, proceed to **Private Debt Collection** process.

Process 6: **Private Debt Collection**, proceed to choices.

Choice 1: **Installment Agree**, Case Closed, end of line.

Choice 2: **Full Payment**, Case Closed, end of line.

Choice 3: Process 7: **Case Returns to IRS or IRS recalls Case**, reroute to collection sorting station.

Process 5: All outbound lines from Sorting Station have joined. This process serves as a transfer area that allows the rider to proceed to either Line 1 for process 6 or Line 2 for Tax Notice.

Line 1: Process 6: **Notice of Federal Tax Lien Filed (in Public Records)**, proceed to Tax Notice

Tax Notice: Notice of Lien Filed and Right to Collection Due Process Hearing,

Notice / Letter Issued as This Stop: Letter 1058 or Letter 3172, proceed to next Decision Point 1, and Join with Line 2.

Line 2: Tax Notice: **Notice of Intent to Levy and Right to Collection Due Process Hearing**, proceed to Decision Point 1.

Decision Point 1: **Taxpayer Requests: Collection Due Process (CDP) Hearing (Within 30 Days); Equivalent Hearing (Within 1 Year); or Collection Appeals Program (CAP).**

If Yes: Route to **Appeal Station**,

If No: Route to **Collection Station**.

## Back of the Map: Glossary

**90-Day Notice of Deficiency:** Letter issued to the taxpayer providing 90 days to file petition in the U.S. Tax Court for review

**Account Adjusted:** Adjustment made to an account, increasing or decreasing tax, penalties, or interest.

**Action to Enforce Levy:** Lawsuit submitted by the IRS to encourage a person or business to turn over levy proceeds or be held liable for the fund requested.

**Agreed claim:** Exam or Appeal accepts a taxpayer's refund claim.

**Alternatives Station: Taxpayer Collection Alternatives:** Options for resolving balance due account and delinquent tax returns.

**Alternatives Station: Taxpayer Disagrees With Assessed Amount:** A taxpayer disagrees with the changes from an audit or IRS-created tax return.

**Appeals Agrees With Taxpayer:** When Appeals and a taxpayer agree regarding the treatment of an item.

**Appeals Conference:** Conference with a technical Appeals employee to discuss IRS action to resolve the tax liability.

**Appeals Does Not Agree With Taxpayer:** A taxpayer contests the amount the IRS has determined is owed.

**Appointment Confirmation:** Letter confirmation the time and place of the examination appointment and documents needed.

**Appeals Considers Refund Claim:** Claim filed by a taxpayer on an amended return shown an overpayment of tax.

**Appeals Considers Risk of Going to Court (Hazards or Litigation):** Consideration of risks to the government when considering a tax determination.

**Appeals Determination:** Includes verification of laws or administrative procedures, issues raised by taxpayer, and the balancing test.

**Appeals Issues Collection Due Process Determination Letter:** A taxpayer's opportunity to contest Appeals determination before tax court.

**Appeals Issues Equivalent Hearing Letter:** Advises of Appeal decision; does not provide for judicial review.

**Appeal Station Taxpayer Files Appeal or Claim Request:** A taxpayer requests Collection Due Process (CDP) hearing in response to IRS publicly filed lien or notice of intent to levy.

**Appointment Scheduled:** Letter information taxpayers their return is under audit, scheduling an audit appointment and requesting documentation.

**Assessment Station Taxpayer Balance is Assessed:** The IRS assess any applicable tax, penalty, and interest owed by the taxpayer.

**Audit Report – Letter Giving Taxpayer 30 Days to Respond:** Statement from the IRS explaining proposed adjustments by examination; provides taxpayer 30 days to respond.

**Automated Collection System (ACS):** Callsite-based collection department that issues notices and answers taxpayer inquires to resolve balance due accounts.

**Balance Due on Account:** The outstanding amount a taxpayer owes on an account.

**Balance Due to IRS by Taxpayer:** A tax return has met all the requirements and is accepted for processing.

**Bankruptcy / Insolvency:** A taxpayer files a petition in bankruptcy court. Insolvency is the inability to pay a debt as it becomes due.

**Case Closed:** Tax paid in full, or agreement made to satisfy a balance due.

**Case Not Assigned (Shelved):** Cases not currently assigned by at any time could be assigned to Automated Collection System (ACS), Field Collection, or Private Debt Collection (PDC).

**Case Waiting for Assignment (Queue):** Cases Waiting to be assigned to ACS or Field Collection.

**Collection Appeals Program (CAP):** 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.

**Collection Station: Collection Action:** IRS is actively working to collect taxpayers' overdue tax balance and secure delinquent past year(s) tax returns.

**Correspondence Exam:** IRS conducts the audit through the mail.

**Currently Not Collectible:** A taxpayer and the IRS agree the tax is owed but a taxpayer cannot pay due to their current financial situation.

**Equivalent Hearing (Request Within 1 Year):** Available for Collection cases; taxpayer cannot go to tax court if they disagree with the Appeals decision.

Exam: The compliance function within the IRS that conducts audits of taxpayers' returns and proposes adjustments to corrections.

Exam Letter Notifying Taxpayer of Audit With Request for Additional Information: Letter telling a taxpayer their return is under audit and additional documentation is needed.

Face-to-Face / Telephone Conference: Conference with Appeals on the telephone or in person.

Federal Appeals Court: The United States Court of Appeals that has jurisdiction to review the decisions of other courts.

Field Collection: A Revenue Officer personally visits a taxpayer to resolve balance due account and delinquencies.

Field Exam: The IRS goes to a taxpayer's residence or business to conduct the audit.

Foreclosure of Tax Lien: A Revenue Office files a lawsuit to enforce a federal tax lien for specific assets/property for collection.

Free File / Free File Fillable Forms: software used by taxpayers to prepare and file individual income tax returns for free.

General Claims a Taxpayer Can Bring: A taxpayer may seek court review of the IRS action other than when the IRS has asserted a deficiency.

How to Address a Levy: The IRS may seek court review of the IRS actions other than when the IRS has asserted a deficiency.

IRS Posts Return: A taxpayer has passed authentication and the return is posted to Master File.

Initial Contact Combined With 30-Day Letter and Audit Report: 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.

Installment Agreement: Option for a payment plan if a taxpayer cannot pay taxes in full when it is due; plan is agreed to by IRS.

IRS Forms and Publications: Free online resources available to taxpayers to prepare their tax returns.

IRS Sends Taxpayers Collection Notices: A taxpayer receives of balance due, request for payment, and IRS intent to levy if payment is not received.

IRS Tax Law Phone Line: IRS phone line taxpayers can call to ask general or tax law questions during filing seasons.

IRS Taxpayer Assistance Centers (TACs): Centers to provide in-person tax law assistance to a taxpayer during the filing season that request an appointment.

IRS.gov: Official website of the IRS that provides a range of information, forms, worksheets, and links on all tax-related topics.

Levy Release (With Economic Hardship): A levy that is released because it was preventing the taxpayer from meeting basic, reasonable living expenses.

Levy / Seizure of Assets: IRS-initiated process to obtain income and/or other assets of a taxpayer to apply toward a tax liability.

Lien Relief: Under certain conditions, taxpayers may request the withdrawal, subordination, or release of a lien.

Litigation: The process of resolving disputes by filing or answering a complaint through the tax court system.

No Agreement / Partial Agreement: Only specific items are agreed on and processed by Appeals. A 90-day letter is issued on unagreed items.

No Change in Tax (With or Without Adjustments): The IRS completes an examination of a taxpayer's return and accepts or adjusts the account, without a change to the tax amount.

Notice of Federal Tax Lien Filed (in Public Records): Document filed with the local recording office that identifies tax liabilities owned by the taxpayer; establishes the government's priority rights against certain other creditors.

Notice of Intent to Levy and Right to Collection Due Process Hearing: A notice sent to a taxpayer stating overdue taxes are not paid and the IRS intends to levy/seize income and/or other assets.

Notice of Lien Filed and Right to Collection Due Process Hearing: A notice sent to a taxpayer stating the IRS publicly filed a notice of tax lien for unpaid taxes.

Notice of Tax Due and Demand for Payment: Taxpayer receives notice to pay because they owe money on unpaid taxes.

Offer in Compromise: An agreement between a taxpayer and IRS for a taxpayer to pay less than the full amount owed.

Office Exam: A taxpayer goes into an IRS office for the audit.

Paid Return Preparer: An individual hired by taxpayers to prepare their federal tax return.

**Partial Pay Installment Agreement:** 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.

**Pay Tax Due in Full:** A taxpayer pays federal tax due, in full.

**Payment Options (Exam):** The IRS will typically discuss payment options with the taxpayers prior to the assessment of the additional tax.

**Private Debt Collection (PDC):** The IRS contracts with Private Collection Agencies to help collect certain overdue federal tax debts.

**Reduce Assessment to Judgement:** A lawsuit to obtain a court judgement thereby extending the time the IRS can collect from a taxpayer's assets.

**Refund From Another Year Applied to Tax Debt:** The IRS applied all or part of the taxpayer's refund to pay another tax debt.

**Return Mailed:** A return is completed and sent by mail to the IRS for processing.

**Screening Station Return or Claim Is Screened for Exam:** Tax Returns are compared to similar returns, reviewed for entries, issues, or transactions under audit.

**Sorting Station: IRS Categorizes Taxpayer's Case:** The IRS categorizes taxpayers' cases with taxes due and routes them to ACS, Field Collection, Queue, or Shelved.

**Statute of Limitations on Assessments:** The government must generally assess tax within a certain period, usually three years after a tax return is filed.

**Taxpayer Estimates Tax Due and Submits Payments:** Taxpayers estimate what they owe when filing an extension and submit payment.

**Tax Court Decision:** Once the court determines its findings and conclusions, the decision becomes final 90 days after entered unless there is an appeal.

**Tax Return Preparers:** An individual hired by taxpayers to prepare and sometimes file their taxes.

**Tax Software:** Software used by taxpayers to prepare and file returns either by mail or electronically.

**Taxpayer Agrees With Proposed Changes:** A taxpayer has signed the examination report in agreement with proposed examination changes.

**Taxpayer Calls IRS to Discuss Collection Alternatives:** A taxpayer and the IRS discuss options to pay a tax debt.

**Taxpayer Claims Refund:** A taxpayer seeks a refund of taxes that have been overpaid.

**Taxpayer Disagrees With Assessed Amount:** 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.

**Taxpayer Does Not Petition Tax Court Hearing:** A taxpayer has not petitioned the U.S. Tax Court in dispute of proposed IRS adjustments to their return.

**Taxpayer Files Collection Due Process (CDP) Hearing Request Within 30 Days of CDP Notice:** Available for Collection Cases, taxpayers can petition Tax Court if they disagree with the Appeals decisions.

**Taxpayer Files Extension for More Time:** 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.

**Taxpayer Timely Files Innocent Spouse Claim:** 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.

**Taxpayer Files Petition Within 30 Days of Collection Due Process (CDP) Determination Letter:** Action that allows a taxpayer the opportunity to appeal the collection action and continue to Tax Court if the taxpayer disagrees with the Appeals decisions.

**Taxpayer Pays Taxes:** The examination is concluded, the taxpayer chooses to pay, or make arrangements to pay, balance due.

**Taxpayer Protests 30-Day Letter:** A taxpayer's written response detailing the reason they do not agree to the audit adjustment and requests the case move to Appeals.

**Taxpayer Provides Documentation or Requested Information:** A taxpayer provides documents requested either before or during the examination to support amounts on tax returns.

**Taxpayer Requests Audit Reconsideration:** 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.

**Taxpayer Requests Collection Due Process Hearing Within 30 Days:** 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.

**Taxpayer Requests Refund:** A taxpayer Requests refund / abatement of interest, penalties, overpaid tax, and / or additional tax.

**Taxpayer Seeks Answers to Tax Questions:** A taxpayer uses one of the multiple options available to them to try to find answers to their tax questions.

**Taxpayer Timely Files a Request for Refund:** A taxpayer who disagrees with the examination changes and paid the tax due, requests a refund.

**Taxpayer Timely Files Innocent Spouse Claim:** 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.

**Taxpayer Timely Petitions Tax Court Hearing:** A taxpayer has filed a petition with the U.S. Tax Court within the prescribed timeframe.

**Taxpayer Does Not Respond:** A taxpayer does not respond or sign the examination report in agreement with examination changes.

**Taxpayer Files Complaint in Court:** A taxpayer pays the tax and seeks a refund in Federal Court.

**Taxpayer Files Tax Court Petition:** Tax Court will review the Appeals decision.

**Volunteer Income Tax Assistance / Tax Counseling for the Elderly:** 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

1. Letter 5157, Non-docketed Acknowledgement and conference
2. Letter 3324, Proposal to Taxpayer Requesting Penalty Appeal
3. Letter 965, Conference Scheduled – Non-Docketed Case
4. Letter 966, Conference Letter Non-Docketed Case
5. Letter 5248, Introduction to Rapid Appeals Process

#### Appeals (Collection Due Process)

1. Letter 5100, CAP Closing Letter
2. Letter 1058, Notice of Intent to Levy and Notice of Your Right to a Hearing
3. Letter 3172, Notice of Federal Tax Lien Filing and Your Right to a Hearing
4. Letter 4837, Substantive Contact Uniform Acknowledgment Letter
5. Letter 3193, Notice of Determination Concerning Collection Action(s) Under Section 6320 and / or 6330

#### Collection

1. CP14, Notice, Balance Due \$5 or More, No Math Error
2. CP504, Notice, Final Notice Balance Due
3. CP49, Notice Overpayment Adjustment – Offset
4. Letter 5972C, Automated Collection System Text Chat
5. CP504B, Notice, Final Notice – Balance Due

### Tax Return Processing

1. Letter 5216C, Taxpayer Cannot Authenticate
2. Letter 12C, Individual Return, Incomplete Processing
3. CP12, Math Error, Overpayment of \$1 or More
4. Letter 4800C, Questionable Credits
5. CP05A, Information Regarding Your Refund

### Exam

1. Letter 2202, 2205A, 566S, Initial Contact Letter Information Taxpayer of Audit
2. Letter 566B, Initial Contact letter – 30-Day Combo
3. Letter 692, Request for Consideration of Additional Findings
4. Letter 525, General 30-Day Letter
5. Letter 3219, Notice of Deficiency

### Litigation

1. Letter 3193, Notice of Determination Concerning Collection Actions(s) Under Sections 6320 and / or 6330
2. Letter 105C, Claim Disallowed
3. Letter 3219, Notice of Deficiency
4. Letter 5088 Requesting Spouse Final Determination Letter – Disallowed
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 by 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.

Taxpayer Advocate Service: Your Voice At The IRS