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# IRS Notice Response Checklist

*What to do, in order, when a letter from the IRS arrives. Work through each step and check it off only when it's done and the paperwork is in your file. Deadlines come first: protect them before anything else.*

## ☐ 01 Confirm the notice is real

The IRS normally starts contact by mail. It does not start a tax-bill conversation by email, text, or social media. Check whether the notice appears in your IRS online account at IRS.gov, and use only contact details printed on the notice or listed on IRS.gov, not ones from an unexpected call or message.

## ☐ 02 Identify the notice

Find the notice number (for example "CP2000" or "LTR 3219"), usually in the top or bottom right corner. Write down the notice date, tax year, tax form, and amount. Look the number up on IRS.gov ("Understanding your IRS notice or letter") to see what kind of notice it is.

## ☐ 03 Mark the deadline

Write the response date from the notice on your calendar, plus your own "mail by" date a week earlier. Some deadlines are fixed by law and can't be extended:

- **Notice of Deficiency** (CP3219A / Letter 3219): 90 days to petition the U.S. Tax Court (150 days if addressed to you outside the U.S.).
- **Levy or lien hearing notices** (LT11 / Letter 1058, Letter 3172): generally 30 days to request a Collection Due Process hearing.
- **CP2000** and most others: respond by the date shown on the notice.

## ☐ 04 Read every page

Note what the IRS says changed, how the amount breaks down (tax, penalties, interest), what it is asking you to do, and whether a response form is enclosed. Interest generally keeps growing on an unpaid balance, so don't set the notice aside.

## ☐ 05 Get your IRS transcripts

Download them from your IRS online account or IRS.gov/transcripts, or request them by mail with Form 4506-T.

- **Account transcript:** assessments, payments, penalties, credits, and the dates and codes for each.
- **Wage & income transcript:** the W-2s and 1099s reported to the IRS for that year.

## ☐ 06 Compare the records

Line up the notice, your transcripts, your return, and your own records (W-2s, 1099s, receipts, bank records). List every difference: income you don't recognize, a payment that isn't credited, a date that doesn't match. Be honest about what is correct, too.

## ☐ 07 Respond in writing

Send one clear, signed, dated letter, or use the response form the notice provides. Include:

- Your name, the notice number, the tax year, and the last four digits of your SSN or TIN.
- What you agree with, what you disagree with, and why, in plain facts.
- A list of what you're enclosing: a copy of the notice and **copies** of your documents, never originals.

## ☐ 08 Mail it with proof

Send it to the address on the notice by USPS Certified Mail with return receipt (or an IRS-approved private delivery service). Under IRC §7502, a correctly addressed document with a timely postmark is generally treated as filed on time. Keep the receipt and tracking number.

## ☐ 09 Keep a case file

Keep a copy of everything you send and receive, including envelopes (they show postmark dates). Keep a contact log: date, time, the IRS employee's name and ID number, and what was said. Follow up in writing after any phone call.

## ☐ 10 Know your appeal rights

Read Publication 1 (Your Rights as a Taxpayer), Publication 5 (appeal rights), and Publication 594 (the collection process). For a levy or lien hearing notice, request a Collection Due Process hearing on Form 12153 by the deadline in the letter; this preserves your right to ask the Tax Court to review the outcome. If you miss it, you may still request an equivalent hearing within one year, with more limited rights.

## ☐ 11 Notice of Deficiency: protect the Tax Court deadline

The notice shows the last day to petition the U.S. Tax Court, and the IRS can't extend it. A timely petition lets you dispute the tax before it is assessed. Petitions can be filed at ustaxcourt.gov (filing fee $60, which can be waived); cases of $50,000 or less per year may qualify for the simpler small tax case procedure. If no petition is filed, the IRS can assess the tax and begin collection.

## ☐ 12 Get help if you need it

The Taxpayer Advocate Service is a free, independent organization within the IRS that can help if you face financial hardship or an IRS problem isn't being resolved (Form 911; taxpayeradvocate.irs.gov). Low Income Taxpayer Clinics (Publication 4134) may help at low or no cost. For representation, use an attorney, CPA, or enrolled agent (Form 2848).

**Next step.** Learn to read an IRS case from its own records (notices, transcripts, Collection Due Process, liens, and passport certification) in the **Disputing the IRS: Complete 2026 IRS Webinar Bundle**: **hindsightradio.com/irs**. To have your notice reviewed privately, book through **akiemel.net/book-online**.

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