

## January 2019 – Collection Resumption FAQs

IRS employees returned to work on January 28, 2019 and resumed activities. Upon their return to the office, they will begin to review mail, voice messages, and their audit and collection files as well as completing administrative tasks to reopen operations.

**1. I received a Statutory Notice of Deficiency during the shutdown. What should I do?**

On cases where the statute of limitations was nearing expiration, the IRS issued a Statutory Notice of Deficiency to protect the government's interest. If you received a Notice, you have 90 days to petition the Tax Court if you want to protest the adjustments. If you agree with the adjustments in the report, you can sign and return the report. If you feel you received the Notice in error, you should contact the person listed on the letter or your assigned auditor.

**2. Will failure to pay and failure to file penalties be abated during the shutdown period?**

The lapse in federal appropriations during the government shutdown did not affect the federal tax law. Individuals and businesses were required to keep filing their tax returns and making payments with the IRS. Failure to pay and failure to file penalties are charged on tax from the due date of the return until the date of payment. Taxpayers who make their deposits and payments in-person at an IRS Taxpayer Assistance Center and were unable to do so due to the shutdown can file a request that the penalty be abated for reasonable cause.

**3. How does the shutdown period affect my repayment plan with my Revenue Officer (RO)? I was working with the RO towards an installment agreement.**

Once your revenue officer has reviewed mail, voice messages, the status of their assigned inventory and completed administrative tasks to restart operations, they will begin to reestablish contact to work with you towards resolution of your tax account issue. This process will take several business days to complete.

**4. I missed an appointment with my Revenue Officer, am I going to be penalized?**

Because your Revenue Officer was furloughed during the shutdown, they were prohibited from performing their duties. Once your Revenue Officer has completed a review of their inventory, they will reach out to you to reschedule your appointment. This process will take several business days to complete.

**5. I needed to make a payment and provide information to my assigned Revenue Officer during the shutdown period, I was unable to do so, will this affect me?**

No. Since your Revenue Officer was furloughed during the shutdown, they were prohibited from performing their duties. Your assigned Revenue Officer will work with you to secure the necessary information to move your case forward to

resolution. In the meantime, you can reach out to your Revenue Officer during normal business hours.

**6. If a Notice of Levy has been issued/received, who should I contact?**

Please use the telephone number provided on the notice.

**7. I filed a request for a notice of discharge and I have an imminent closing. Is there contact information available?**

For additional information regarding a request for discharge, you can refer to Publication 4235 to find your local Collection Advisory Office for lien issues.

**8. Where should questions regarding lien release/withdrawal issues be directed?**

For additional information regarding a lien release or withdrawal issue, you can refer to Publication 4235 to find your local Collection Advisory Office.

**9. My case is assigned to a Private Collection Agency (PCA) contracted by the IRS. How soon can I expect to be contacted?**

The PCAs are currently working through correspondence and incoming voice messages received during the shutdown. We anticipate that the PCAs will begin to reestablish contact with taxpayers no later than Friday, February 1st, 2019. If you have a prior-established payment arrangement with a PCA, you should continue to make your regular payments as previously agreed.

**10. My passport application was denied because of delinquent tax debt. What should I do?**

Contact the IRS at 1-855-519-4965 (International callers 1-267-941-1004) to make arrangements to resolve your tax debt, or to provide information and receive assistance if you have already resolved the debt. Visit [irs.gov/passport](https://www.irs.gov/passport) for more information about passport denial due to Federal tax debt.

**11. I submitted a request for a Collection Due Process (CDP) hearing but have not heard from anyone. What should I do?**

We will be processing CDP requests received. Since work has resumed, you can expect to be contacted soon. If you have any questions or concerns, you can contact the office where you submitted your hearing request.