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IRS Suspends Sending Most Notices Due to Backlog and Errors

These automatic notices have been temporarily stopped until the backlog is worked through. The IRS will continue to assess the inventory of prior year returns to determine the appropriate time to resume the notices.

Isaac M. O'Bannon • Feb. 10, 2022

Form 1040 Department of the Treasury—Internal Revenue Service (99) **2021** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial Last name Your social security number
 If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign
 City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
 Foreign country name Foreign province/state/county Foreign postal code You Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? Yes No

Standard Deduction Someone can claim: You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1957 Are blind Spouse: Was born before January 2, 1957 Is blind

Dependents (see instructions):
 If more than four dependents, see instructions and check here ▶

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. R if **1** Wages, salaries, tips, etc. Attach Form(s) W-2 **1**
2a Tax-exempt interest **2a** **b** Taxable interest **2b**

The IRS has suspended the sending of more than a dozen additional letters, including the mailing of automated collection notices normally issued when a taxpayer owes

additional tax, and the IRS has no record of a taxpayer filing a tax return.

These mailings include balance due notices and unfiled tax return notices. The IRS entered this filing season with several million original and amended returns filed by individuals and businesses that have not been processed due to challenges of the historic pandemic and is taking this step to help avoid confusion for taxpayers and tax professionals.

“IRS employees are committed to doing everything possible with our limited resources to help people during this period,” said IRS Commissioner Chuck Rettig. “We are working hard, long hours pushing creative paths forward in an effort to be part of the solution, rather than the problem. Our employees continue to expend every effort to balance a confluence of multiple, unprecedented demands – including successfully starting the filing season, working our inventory of unprocessed tax returns as well as looking for additional ways to minimize burden for taxpayers, tax professionals and businesses.

“Our efforts are not limited to suspension of these additional letters and the possibility of similar actions going forward. We have redeployed and reallocated resources throughout the IRS and have implemented innovative strategies in an ongoing effort to provide a meaningful reduction in our inventories,” Rettig said.

These automatic notices have been temporarily stopped until the backlog is worked through. The IRS will continue to assess the inventory of prior year returns to determine the appropriate time to resume the notices.

Some taxpayers and tax professionals may still receive these notices during the next few weeks. Generally, there is no need to call or respond to the notice as the IRS continues to process prior year tax returns as quickly as possible.

However, if a taxpayer or tax professional believes a notice is accurate, they should act to rectify the situation for the well-being of the taxpayer. For example, the IRS cautions people with a balance due that interest and penalties can continue to accrue. In addition, IRS employees may in select circumstances issue notices to particular taxpayers to resolve specific compliance issues.

The IRS does not have the authority to stop all notices as many are legally required to be issued within a certain timeframe. The IRS will continue to assess other changes and system modifications that the IRS may be able to implement to assist taxpayers

on an array of issues. The IRS will continue to make information available to taxpayers throughout the filing season.

The IRS encourages those who have a filing requirement and have yet to file a prior year tax return or to pay any tax due to promptly do so as interest and penalties will continue to accrue. Visit [IRS.gov](https://www.irs.gov) for payment options.

The suspended notices include:

Individual Taxpayer Notices

Notice/Letter Number	Title	Description
CP80	Unfiled Tax Return	This notice is generally sent when the IRS credited payments and/or other credits to a taxpayer's account for the tax period shown on the notice, but the IRS hasn't received a tax return for that tax period.
CP59 and CP759 (in Spanish)	Unfiled Tax Return(s) - 1st Notice	IRS sends this notice when there is no record of a prior year return being filed.
CP516 and CP616 (in Spanish)	Unfiled Tax Returns – 2nd Notice	Request for information on a delinquent return as there is no record of a return filed.
CP518 and CP618 (in Spanish)	Final Notice – Return Delinquency	This is a final reminder notice when there is no record of a prior year(s) return filed.
CP501	Balance Due – 1st Notice	This notice is a reminder that there is an outstanding balance on a taxpayer's accounts.
CP503	Balance Due – 2nd Notice	This notice is the second reminder that there is an outstanding balance on a taxpayer's accounts.
CP504	Final Balance Due Notice - 3rd Notice, Intent to Levy	The IRS sends this notice when a payment has not been received for an unpaid balance. This notice is a Notice of Intent to Levy (Internal Revenue Code Section 6331 (d)).
2802C	Withholding Compliance letter	This letter is mailed to taxpayers who have been identified as having under-withholding of Federal tax from their wages. This letter provides instructions to the taxpayer on how to properly correct their tax withholding.

Business Notices

Notice/Letter Number	Title	Description
CP259 and CP959 (in Spanish)	Return Delinquency	IRS sends this notice when there is no record of a prior year return being filed.
CP518 and CP618 (in Spanish)	Final Notice – Return Delinquency	This is a final reminder notice that we still have no record of a prior year tax return(s).

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