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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
Foreign country name Foreign province/state/county Foreign postal 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.
☐ 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"/> |

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

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

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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:

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| | | |
|-----------------------|---|--|
| 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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