CPA Practice **Advisor**

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need to respond to the notice, IRS said.

Jason Bramwell • Aug. 01, 2022



The IRS said in a statement last week that some married couples who paid their taxes in full and on time have wrongly received a balance due notice called the CP14.

The statement, posted to the IRS's website on July 27, says:

The IRS is aware that some payments made for 2021 tax returns have not been correctly applied to joint taxpayer accounts, and these

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by check, should not respond to the notice at this time. The IRS is researching the matter and will provide an update as soon as possible. Taxpayers who paid only part of the tax reported due on their 2021 joint return, should pay the remaining balance or follow instructions on the notice to enter into an installment agreement or request additional collection alternatives. Taxpayers can ensure that their payment is on their account by checking Online Account under the SSN that made the payment. Note that any assessed penalties and interest will be automatically adjusted when the payment(s) are applied correctly.

The IRS also addressed tax professionals in the statement, saying when certain payments are processed, IRS programming does not move the payment to the married filing jointly account when the payment is:

- Not electronic and is made by the secondary spouse.
- Electronic, is made by the secondary spouse, and posts before the joint return indicator is present to identify the primary taxpayer.
- Made by the secondary spouse using the Online Account Make a Payment function.

The IRS sends CP14 notices to millions of taxpayers annually who have a balance of \$5 or more in unpaid taxes.

The CP14, which is required by law to be issued within 60 days after the IRS assesses a tax liability, is the most common IRS notice sent to taxpayers, according to the Taxpayer Advocate Service, and requests payment within 21 days. If a taxpayer does not pay what is owed by the due date in the CP14 notice, interest will accrue and

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