



Understanding Your IRS Notice or Letter

About Your Notice

If you receive a letter or notice from the IRS, it will explain the reason for the correspondence and provide instructions. Many of these letters and notices can be dealt with simply, without having to call or visit an IRS office.

The notice you receive covers a very specific issue about your account or tax return. Generally, the IRS will send a notice if it believes you owe additional tax, are due a larger refund, if there is a question about your tax return or a need for additional information.

IRS Notice Redesign

Currently, the IRS is in the process of redesigning and revising its correspondence with taxpayers for clarity, effectiveness and efficiency. The new format includes a plain language explanation of the nature of the correspondence, clearly states what action the taxpayer must take and presents a clear, clean design.

Redesigned Notices

Notice Number	Description	Topic
CP01A	This letter tells you about the Identity Protection Personal Identification Number (IP PIN) we sent you.	

Other Notices and Letters

Notice or Letter Number	Title
CP 57	Notice of Insufficient Funds
CP 90/CP 297	Final Notice - Notice of Intent to Levy and Notice of Your Right to a Hearing
CP 297A	Notice of Levy and Notice of Your Right to a Hearing
CP 91/CP 298	Final Notice Before Levy on Social Security Benefits
CP 161	Request for Payment or Notice of Unpaid Balance, Balance Due
Letter 0484C	Collection Information Statement Requested (Form 433F/433D); Inability to Pay/Transfer
Letter 0549C	Balance Due on Account is Paid
Letter 668D(LP 68)	We released the taxpayer's levy.
Letter 0681C	Proposal to Pay Accepted
Letter 0757C	Installment Privilege Terminated
Letter 1058 (LT 11)	Final Notice prior to levy; your right to a hearing
Letter 1615 (LT 18)	Mail us your overdue tax returns.

Notice or Letter Number	Title
Letter 1731 (LP 64)	Please help us locate a taxpayer.
Letter 1737 (LT 27)	Please complete and site Form 433F, Collection Information Statement.
Letter 1961C	Installment Agreement for Direct Debit 433-G
Letter 1962C	Installment Agreement Reply to Taxpayer
Letter 2050 (LT 16)	Please call us about your overdue taxes or tax return.
Letter 2257C	Balance Due Total to Taxpayer
Letter 2271C	Installment Agreement for Direct Debit Revisions
Letter 2272C	Installment Agreement Cannot be Considered
Letter 2273C	Installment Agreement Accepted: Terms Explained
Letter 2318C	Installment Agreement: Payroll Deduction (F2159) Incomplete
Letter 2357C	Abatement of Penalties and Interest
Letter 2603C	Installment Agreement Accepted - Notice of Federal Tax Lien Will be Filed
Letter 2604C	Pre-assessed Installment Agreement
Letter 2761C	Request for Combat Zone Service Dates
Letter 2789C	Taxpayer Response to Reminder of Balance Due
Letter 2800C	Incorrect Form W-4, Employee's Withholding Allowance Certificate.
Letter 2801C	Exempt Status May not be Allowed
Letter 2840C	CC IAPND Installment Agreement Confirmation
Letter 3030C	Balance Due Explained:Tax/Interest Not Paid
Letter 3127C	Revision to Installment Agreement
Letter 3217C	Installment Agreement Accepted: Terms Explained
Letter 3228 (LT 39)	Reminder notice.
Letter 4903 (LT 26)	We have no record of receiving your tax returns.
Letter LP 47	Address Information Request
Letter LP 59	Please contact us about the taxpayer levy.

Eight Things to Know If You Receive an IRS Notice or Letter

Read about [eight things every taxpayer should know about IRS notices](#).

How To Identify Your Notice

The notice number prints on the top right-hand side of each page of all our notices and on the lower right-hand side of the tear-off stub included with most of them. That number identifies the message we deliver in every notice. While the contents may vary somewhat, every notice with the same number has the same basic purpose.

What If My Notice Isn't Listed

You'll find useful information here about many of the notices we send, including the purpose of the notice, the reason we send it, and a list of enclosures we might include with it. There's also sample content for each. Since parts of our notices vary depending on account conditions, the samples may not exactly match the notices we mail. The basic message, though, will be the same.

- **[Individual Filer Notices](#)**

Notices we send about Form 1040, 1040A, or 1040EZ, or any schedules, forms, or attachments included with it are Individual Filer Notice.

- **[Business Filer Notices](#)**

Notices we send about business-related tax forms such as Forms 941, 1065, and 1120, are Business Filer Notices.