

Best Practices for Managing CP2000 Cases



IRSPROB
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Helping Good People with IRS Problems

Randy Martin CPA EA CTRS

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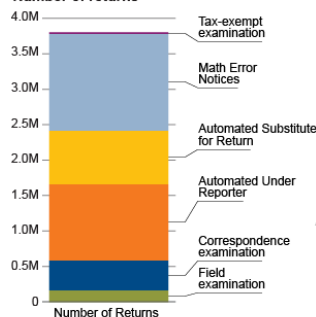
WHAT'S GOING ON AT THE IRS?

From the IRS 2020 DATABOOK

The IRS closed 509,917 tax returns examinations, resulting in more than \$12.9 billion in recommended additional tax.

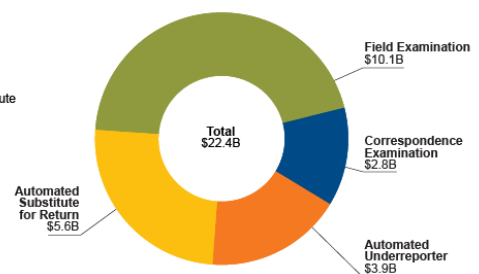
The IRS closed **942,155** cases under the Automated Underreporter Program, resulting in more than \$3.9 billion in additional assessments.

Compliance Activities, Fiscal Year 2020
Number of returns



SOURCE: 2020 IRS Data Book Tables 18, 21, 22, and 23

Recommended additional tax and assessments

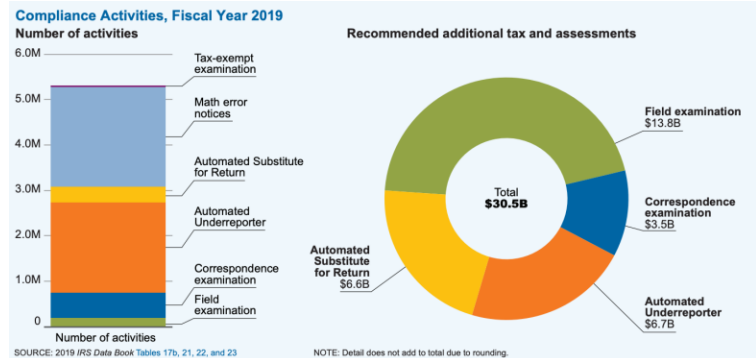


WHAT'S GOING ON AT THE IRS?

From the IRS 2019 DATABOOK

The IRS closed 509,917 **tax returns examinations**, resulting in more than \$17.3 billion in recommended additional tax.

The IRS closed **1.9M** cases under the **Automated Underreporter Program**, resulting in more than \$6.7 billion in additional assessments.



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- 02 CP2000 (Letter Audits)
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- 07 The CP2000 Case


THE IRS CP2000

Why Does a Taxpayer Receive a CP2000

1. An original return was filed by the taxpayer with the IRS
2. The IRS found a discrepancy between what was reported on the the return and what was reported by a third-party such as employers, banks, business, casinos, lenders, businesses, and other payers.
3. The IRS sends the CP2000 around ten to 16 months after the filing of the tax return proposing changes to the tax return filing based on the discrepancy allowing the taxpayer 30 days to agree or disagree with the proposed changes.
4. *The IRS will process the proposed changes if no response is received within 30 days.*
5. Generally, the IRS uses a computer scoring system, based on past IRS experience, that rates the tax return filing for possible audit changes.
6. Failure to respond allows the IRS to move forward with the proposed assessment of additional tax, penalties, and interest.

* The IRS will also process the changes if they have not been able to process the response in those 30 days.

THE PARTS OF THE CP2000

 <p>Department of the Treasury Internal Revenue Service PO Box 16335 Philadelphia, PA 19114-0439</p> <p>s01899546711s JAMES & KAREN Q. HINDS 22 BOULDER STREET HANSON, CT 06030-7253</p>	<p>Notice CP2000 Tax Year 2010 Notice date January 23, 2017 Social Security number 999-99-9999 AUR control number 99999-9999 To contact us Phone 1-800-829-8310 Fax 1-215-518-2335</p> <p>Page 1 of 8 AUR Bar Code</p>
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Proposed changes to your 2010 Form 1040
Amount due: \$2,349.00

The information you provided in your December 10, 2016 request for removal or reduction of penalties associated with your 2010 Form 1040 did not meet our guidelines. As a result, we are not removing or reducing any penalties, and the total amount you owe for tax due, including penalties and interest, is \$2,349.00.

Billing Summary	
Tax you owe	\$2,519.00
Payments and credits	-410.00
Negligence penalty	60.00
Interest charges	180.00
Amount due by February 22, 2017	\$2,349.00

What you need to do immediately

Review this notice, and compare our changes to the information on your 2010 tax return.

If you agree with the changes we made

- Complete, sign and date the Response form on Page 5, and mail it to us along with your payment of \$2,349.00 so we receive it by February 22, 2017.
- If you can't pay the amount due, pay as much as you can now, and make payment arrangements that allow you to pay off the rest over time. If you want to apply for an installment plan, send in your Response form AND a completed Installment Agreement Request (Form 9465). Download Form 9465 from www.irs.gov, or call 1-800-829-3676 to request a copy. You can also save time and money by applying online if you qualify. Visit www.irs.gov, and search for keyword: "tax payment options" for more information about:
 - Installment and payment agreements
 - Payroll deductions
 - Credit card payments

Or, call us at 1-800-829-8310 to discuss your options.


If you don't agree with the changes

- Complete the Response form on Page 5, and send it to us along with a signed statement and any documentation that supports your claim so we receive it by February 22, 2017.

If we don't hear from you

If we don't receive your response by February 22, 2017, we will send you a Statutory Notice of Deficiency followed by a final bill for the proposed amount due. During this time, interest will increase and penalties may apply.

THE PARTS OF THE CP2000



Department of the Treasury
Internal Revenue Service
PO Box 16335
Philadelphia, PA 19114-0439

s018999546711s
JAMES & KAREN Q. HINDS
22 BOULDER STREET
HANSON, CT 06030-7253

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Notice	CP2000
Tax Year	2010
Notice date	January 23, 2017
Social Security number	999-99-9999
AUR control number	99999-9999
To contact us	Phone 1-800-829-8310 Fax 1-215-516-2335
Page 1 of 8	

AUR Bar Code

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JAMES & KAREN Q. HINDS
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Notice Type

Year at Issue

THE PARTS OF THE CP2000

Department of the Treasury
Internal Revenue Service
IRS
PO Box 16335
Philadelphia, PA 19114-0439

s018999546711s
JAMES & KAREN Q. HINDS
22 BOULDER STREET
HANSON, CT 06060-7253

Proposed changes to your 2010 Form 1040
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Social Security number 999-99-9999
AUR control number 99999-9999
To contact us Phone 1-800-829-8310 Fax 1-215-516-2335
Page 1 of 8
AUR Bar Code

Notice Type

Year at Issue

Date of Letter

THE PARTS OF THE CP2000

Department of the Treasury
Internal Revenue Service
IRS
PO Box 16335
Philadelphia, PA 19114-0439

s018999546711s
JAMES & KAREN Q. HINDS
22 BOULDER STREET
HANSON, CT 06060-7253

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 - Installment and payment agreements
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 - Credit card payments
- Or, call us at 1-800-829-8310 to discuss your options.

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Tax Year 2010
Notice date January 23, 2017
Social Security number 999-99-9999
AUR control number 99999-9999
To contact us Phone 1-800-829-8310 Fax 1-215-516-2335
Page 1 of 8
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Notice Type

Year at Issue

Date of Letter

Proposed Assessment

THE PARTS OF THE CP2000

Department of the Treasury
Internal Revenue Service
PO Box 16335
Philadelphia, PA 19114-0439

id18999548711s
JAMES & KAREN Q. HINDS
22 BOULDER STREET
HANSON, CT 06030-7253

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- If you can't pay the amount due, pay as much as you can now, and make payment arrangements that allow you to pay off the rest over time. If you want to apply for an installment plan, send in your Response form AND a completed Installment Agreement Request (Form 9405). Download Form 9405 from www.irs.gov, or call 1-800-829-5876 to request a copy. You can also save time and money by applying online if you qualify. Visit www.irs.gov and search for keyword: "tax payment options" for more information about:
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Tax Year 2010
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Social Security number 999-99-9999
AIRB control number 99999-9999
To contact us Phone 1-800-829-8310 Fax 1-215-516-2335
Page 1 of 8
AIRB Bar Code

Notice Type
Year at Issue
Date of Letter
Proposed Assessment
Due Date

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Best Practices for Managing CP2000 Cases

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THE PARTS OF THE CP2000

Notice CP2000
Tax Year 2010
Notice date January 23, 2017
Social Security number 999-99-9999
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Changes to your 2010 tax return

	Shown on return	As corrected by IRS	Difference
Your income and deductions			
Wages	\$18,000	\$30,075	\$12,075
Other income	0	592	592
Nonemployee compensation	0	1,875	1,875
Income net difference			\$14,542
Miscellaneous deductions	12,000	11,709	291
Self-employment tax deduction	0	-132	-132
Deductions net difference			159
Change to taxable income			\$14,701
Your tax computations			
Taxable income, line 43	\$32,000	\$46,701	\$14,701
Tax, line 44	4,000	6,254	2,254
Self-employment tax, line 58	0	265	265
Total tax, line 63	\$4,000	\$6,519	\$2,519
Your payments and credits			
Income tax withheld, line 64	\$8,745	\$9,155	\$410
Total payments and credits			\$410

Explanation of changes to your 2010 Form 1040

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reconciling your income amounts, the table may include both reported and unreported amounts.

Tax withheld

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Employer A	20 Carlson Street Hanson, CT 06039	SSN 999-99-9999 Form W-2	\$8,745	\$9,155	\$410

Wages

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Employer A	20 Carlson Street Hanson, CT 06039	SSN 999-99-9999 Form W-2	\$18,000	\$30,075	\$12,075

Nonemployee compensation

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Payor & Partners	60 Fleming Hill Chambers, CT 06000	SSN 999-99-9999 Form 1099-MISC	\$0	\$1,875	\$1,875

Changes to your 2010 tax return

	Shown on return	As corrected by IRS	Difference
Your income and deductions			
Wages	\$18,000	\$30,075	\$12,075
Other income	0	592	592
Nonemployee compensation	0	1,875	1,875
Income net difference			\$14,542
Miscellaneous deductions	12,000	11,709	291
Self-employment tax deduction	0	-132	-132
Deductions net difference			159
Change to taxable income			\$14,701
Your tax computations			
Taxable income, line 43	\$32,000	\$46,701	\$14,701
Tax, line 44	4,000	6,254	2,254
Self-employment tax, line 58	0	265	265
Total tax, line 63	\$4,000	\$6,519	\$2,519
Your payments and credits			
Income tax withheld, line 64	\$8,745	\$9,155	\$410
Total payments and credits			\$410

Notice
Tax Year
Notice date
Social Security number
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Best Practices for Managing CP2000 Cases

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THE PARTS OF THE CP2000

Notice CP2000
Tax Year 2010
Notice date January 23, 2017
Social Security number 999-99-9999
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Changes to your 2010 tax return

	Shown on return	As corrected by IRS	Difference
Your income and deductions			
Wages	\$18,000	\$30,075	\$12,075
Other income	0	592	592
Nonemployee compensation	0	1,875	1,875
Income net difference			\$14,542
Miscellaneous deductions	12,000	11,709	291
Self-employment tax deduction	0	-132	-132
Deduction net difference			159
Change to taxable income			\$14,701
Your tax computations			
Taxable income, line 43	\$32,000	\$48,701	\$16,701
Tax, line 44	4,000	6,254	2,254
Self-employment tax, line 58	0	355	355
Total tax, line 45	\$4,000	\$6,609	\$2,609
Your payments and credits			
Income tax withheld, line 64	\$8,745	\$9,155	\$410
Total payments and credits			\$410

Explanation of changes to your 2010 Form 1040

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

Tax withheld					
Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Employer A	20 Clinton Street	SSN 999-99-9999	\$8,745	\$9,155	\$410
	Hanson, CT 09999	Form W-2			

Wages					
Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Employer A	20 Clinton Street	SSN 999-99-9999	\$18,000	\$30,075	\$12,075
	Hanson, CT 09999	Form W-2			

Nonemployee compensation					
Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Payer & Partners	80 Fleming Hill	SSN 999-99-9999	\$0	\$1,875	\$1,875
	Chambers, CT 06000	Form 1099-MISC			

Other income					
Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Payer Casino	25 Lubbock Hill	SSN 999-99-9999	\$0	\$592	\$592
	Suite 25A	Form W-2G			
	Chambers, CT 06000				

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Best Practices for Managing CP2000 Cases

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THE TYPES IRS CP2000

Common Changes Sought by the IRS

Missed Form Often Resulting in Add'l Assessment:

- 1099-D (Dividend Income)
- 1099-R (Distribution from a Retirement Account)
- W-2

Missed Form with Defendable Positions:

- 1099-B (Brokerage)
- 1099-S (Real Estate sale)
- 1099-MISC/Non-employee
- W-2G (Gambling)
- Dependents

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Best Practices for Managing CP2000 Cases

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STARTING REPRESENTATION IN A CP2000 CASE

When Does the Taxpayer come to us?

Close to Letter Date

- Best chance of being resolved prior to the NOD (CP3219)

Close to Due Date (30 days in)

- Poor chance of being resolved prior to the NOD (CP3219)

After Due Date

- Slim chance of being resolved prior to the NOD (CP3219)

What Documentation does the Taxpayer have?

Full Documentation

- Best chance of being resolved prior to the NOD (CP3219)

Partial Documentation

- Poor chance of being resolved prior to the NOD (CP3219)

Partial Documentation

- Slim chance of being resolved prior to the NOD (CP3219)

STARTING REPRESENTATION IN A CP2000 CASE

Win the Case from the Start

Bona fide?

What's the client's attitude?

Take good notes during the initial client meeting.

Provide the taxpayer with a list of documents that you will need to be successful.

SCOPE THE CASE

THE CP2000 CONTESTATION

The Letter

Date: To: U.S. Department of the Treasury Internal Revenue Service Individual Automated Underreporter Unit Attention: [Contact name, if known] AUR Stop [Enter stop number] [Address 1] [Address 2] [Send to the address shown on your client's notice.]	Taxpayer information: Taxpayer name/TIN: [Primary taxpayer name TIN] [Secondary taxpayer name TIN] [Secondary taxpayer name TIN] Subject: Notice [CP2000], dated [month, day, year] AUR control number [###] Taxpayer disagrees with IRS adjustments
From: Randall W Martin CPA Randall W Martin CPA PLLC 14800 Quorum Drive, Suite 140 Dallas, Texas 75254 Phone: 214-814-1917 Fax: 214-814-1923	Form: Form 1040, U.S. Individual Income Tax Return Tax year: [Enter tax year]
Contact method: "Via Fax (date and time)" "Via Certified Mail - Article No. XXXXXXX"	
To Whom It May Concern: [address specific recipient, if known] I am writing on behalf of the above-named taxpayer(s) [if applicable, pursuant to a power of attorney (copy of Form 2848 attached)]. This letter is in response to an underreporter notice, referenced above [if available (copy attached)]. The taxpayer disagrees [with all with part] of the IRS' proposed changes. Please take into account the information and substantiation contained herein. Unagreed items [Clearly discuss the aspects of the IRS' information and/or proposed adjustments with which your client disagrees. Reference and attach documents that support your client's return position. If you are attaching multiple documents to this letter, complete and attach an index to organize and summarize the attachments. To outline the differences between information submitted (Form W-2, 1099 etc.) and your client's income tax return, reference and attach comparison summary sheet(s), if appropriate.] [You may use a corrected return to clarify your client's return position in your notice response. Clearly indicate on the return that you aren't filing the return, you are simply providing clarifying information to the IRS. Attach a cover sheet to the return and write "For information only - do not process" at the top of the corrected return. If you are providing a copy of the original return and/or a corrected return, reference and discuss here and attach to this letter.] Proposed Resolution [Clearly state your client's proposed conclusion. For example, "All of the above-referenced unagreed items are substantiated; therefore, do not assess additional tax."] If the IRS disagrees with the taxpayer's proposed conclusion, please consider this a formal request for a conference with the IRS Office of Appeals. Thank you for your consideration of this matter. I can be reached at [(999) 888-8888]. Sincerely, I, as a power of attorney representative, prepared and submitted this letter and accompanying documents. I declare and affirm under penalty of perjury that the statements made herein (including accompanying documents) are true and correct to the best of my knowledge, information and belief. Attachment: Index of attached documents Supporting documentation Copy of taxpayer's original return (STAMPED IN RED: "For Informational Purposes Only, Do Not Process") OPTIONAL: Copy of taxpayer's corrected return (STAMPED IN RED: "For Informational Purposes Only, Do Not Process") Copy of notice with a completed response form Copy of Form 2848, Power of Attorney and Declaration of Representative	

Parts of the CP2000 Contestation

- Header
- Taxpayer's position
- Unagreed Items
- Proposed Resolution
- ***Formal Request for a conference with IRS Office of Appeals***
- Signature
- Attachment listing

THE CP2000 CONTESTATION

The Header

Date: To: U.S. Department of the Treasury Internal Revenue Service Individual Automated Underreporter Unit Attention: [Contact name, if known] AUR Stop [Enter stop number] [Address 1] [Address 2] [Send to the address shown on your client's notice.]	Taxpayer information: Taxpayer name/TIN: [Primary taxpayer name TIN] [Secondary taxpayer name TIN] [Secondary taxpayer name TIN] Subject: Notice [CP2000], dated [month, day, year] AUR control number [###] Taxpayer disagrees with IRS adjustments
From: Randall W Martin CPA Randall W Martin CPA PLLC 14800 Quorum Drive, Suite 140 Dallas, Texas 75254 Phone: 214-814-1917 Fax: 214-814-1923	Form: Form 1040, U.S. Individual Income Tax Return Tax year: [Enter tax year]
Contact method: "Via Fax (date and time)" "Via Certified Mail - Article No. XXXXXXX"	
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From: Randall W Martin CPA Randall W Martin CPA PLLC 14800 Quorum Drive, Suite 140 Dallas, Texas 75254 Phone: 214-814-1917 Fax: 214-814-1923	
Contact method: "Via Fax (date and time)" "Via Certified Mail - Article No. XXXXXXX"	

THE CP2000 CONTESTATION

The Taxpayer's Position and Unagreed Items

To Whom It May Concern [address specific recipient, if known]:

I am writing on behalf of the above-named taxpayer[s] [if applicable: pursuant to a power of attorney (copy of Form 2848 attached)]. This letter is in response to an underreporter notice, referenced above [if available: (copy attached)].

The taxpayer disagrees [with all/with part] of the IRS' proposed changes. Please take into account the information and substantiation contained herein.

Unagreed items

[Clearly discuss the aspects of the IRS' information and/or proposed adjustments with which your client disagrees. Reference and attach documents that support your client's return position. If you are attaching multiple documents to this letter, complete and attach an index to organize and summarize the attachments. To outline the differences between information statements (Form W-2, 1099 etc.) and your client's income tax return, reference and attach comparison summary sheet(s), if appropriate.]

[You may use a corrected return to clarify your client's return position in your notice response. Clearly indicate on the return that you aren't filing the return, you are simply providing clarifying information to the IRS. Attach a cover sheet to the return and write "For information only – do not process" at the top of the corrected return. If you are providing a copy of the original return and/or a corrected return, reference and discuss here and attach to this letter.]

Date: To: U.S. Department of the Treasury Internal Revenue Service Individual Automated Underreporter Unit Attention: [Contact name, if known] AUR Stop [Enter stop number] [Address 1] [Address 2] [Send to the address shown on your client's notice.]	Taxpayer information: Taxpayer name(TIN): [Primary taxpayer name (TIN)] Secondary taxpayer name(TIN): [Secondary taxpayer name (TIN)] Subject: Notice (CP2000), dated [month, day, year] AUR control number [enter] Taxpayer disagrees with IRS adjustments
From: Randell W Martin CPA Randell W Martin CPA PLLC 1800 Quorum Drive, Suite 140 Dallas, Texas 75234 Phone: 214-814-1917 Fax: 214-814-1923	Form: Form 1040, U.S. Individual Income Tax Return Tax year: [Enter tax year]
Contact method: "Via Fax (date and time)" "Via Certified Mail - Article No. XXXXXX"	
To Whom It May Concern [address specific recipient, if known]: I am writing on behalf of the above-named taxpayer[s] [if applicable: pursuant to a power of attorney (copy of Form 2848 attached)]. This letter is in response to an underreporter notice, referenced above [if available: (copy attached)]. The taxpayer disagrees [with all/with part] of the IRS' proposed changes. Please take into account the information and substantiation contained herein.	
Unagreed items [Clearly discuss the aspects of the IRS' information and/or proposed adjustments with which your client disagrees. Reference and attach documents that support your client's return position. If you are attaching multiple documents to this letter, complete and attach an index to organize and summarize the attachments. To outline the differences between information statements (Form W-2, 1099 etc.) and your client's income tax return, reference and attach comparison summary sheet(s), if appropriate.] [You may use a corrected return to clarify your client's return position in your notice response. Clearly indicate on the return that you aren't filing the return, you are simply providing clarifying information to the IRS. Attach a cover sheet to the return and write "For information only – do not process" at the top of the corrected return. If you are providing a copy of the original return and/or a corrected return, reference and discuss here and attach to this letter.]	
Proposed Resolutions [Clearly state your client's proposed conclusion. For example, "All of the above-referenced unagreed items are substantiated; therefore, do not assess additional tax."]	
If the IRS disagrees with the taxpayer's proposed conclusion, please consider this a formal request for a conference with the IRS Office of Appeals. Thank you for your consideration of this matter. I can be reached at (999) 999-9999. Sincerely, I, as a power of attorney representative, prepared and submitted this letter and accompanying documents. I declare and affirm under penalty of perjury that the statements made herein (including accompanying documents) are true and correct to the best of my knowledge, information and belief.	
Attached: Index of attached documents Supporting documentation Copy of taxpayer's original return (STAMPED IN RED: "For Informational Purposes Only, Do Not Process") OPTIONAL: Copy of taxpayer's corrected return (STAMPED IN RED: "For Informational Purposes Only, Do Not Process") Copy of notice with a completed response form Copy of Form 2848, Power of Attorney and Declaration of Representative	

THE CP2000 CONTESTATION

Proposed Resolutions

Proposed Resolution

[Clearly state your client's proposed conclusion. For example, "All of the above-referenced unagreed items are substantiated; therefore, do not assess additional tax."]

Date: To: U.S. Department of the Treasury Internal Revenue Service Individual Automated Underreporter Unit Attention: [Contact name, if known] AUR Stop [Enter stop number] [Address 1] [Address 2] [Send to the address shown on your client's notice.]	Taxpayer information: Taxpayer name(TIN): [Primary taxpayer name (TIN)] Secondary taxpayer name(TIN): [Secondary taxpayer name (TIN)] Subject: Notice (CP2000), dated [month, day, year] AUR control number [enter] Taxpayer disagrees with IRS adjustments
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THE CP2000 CONTESTATION

Request for Appeals Conference

Date: To: U.S. Department of the Treasury Internal Revenue Service Individual Automated Underreporter Unit Attention: [Contract name, if known] ALIR Step [Enter step number] [Address 1] [Address 2] [Send to the address shown on your client's notice.]	Preparer information: Taxpayer name/TIN: [Primary taxpayer name/TIN] Secondary taxpayer name/TIN: [Secondary taxpayer name/TIN] Subject: Notice [CP2000], dated [month, day, year] ALIR control number [enter] Taxpayer disagrees with IRS adjustments
Form: Form 1040, U.S. Individual Income Tax Return	Tax year: [Enter tax year]
Contact method: "Via Fax (date and time)" "Via Certified Mail - Article No. XXXXXXX"	
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If the IRS disagrees with the taxpayer's proposed conclusion, please consider this a formal request for a conference with the IRS Office of Appeals. Thank you for your consideration of this matter. I can be reached at (800) 899-8999. Sincerely, I, as a power of attorney representative, prepared and submitted this letter and accompanying documents. I declare and affirm under penalty of perjury that the statements made herein (including accompanying documents) are true and correct to the best of my knowledge, information and belief. Attached: Index of attached documents Supporting documentation Copy of taxpayer's original return (STAMPED IN RED): "For Informational Purposes Only, Do Not Process" OPTIONAL: Copy of taxpayer's corrected return (STAMPED IN RED): "For Informational Purposes Only, Do Not Process" Copy of notice with a completed response form Copy of Form 2848, Power of Attorney and Declaration of Representative
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Best Practices for Managing CP2000 Cases

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THE CP2000 CONTESTATION

Signature and List of Attachments

Thank you for your consideration of this matter.

I can be reached at (214) 814-1917.

Sincerely,

I, as a power of attorney representative, prepared and submitted this letter and accompanying documents. I declare and affirm under penalty of perjury that the statements made herein (including accompanying documents) are true and correct to the best of my knowledge, information and belief.

Attached:
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Best Practices for Managing CP2000 Cases

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THE CP2000 CASE

Managing the Case

We now have a packet of documents for the IRS to contest the CP2000.

This packet should be sent in (certified mail & faxed) as soon as possible.

We will also contact the AUR to describe what we are doing and letting them know that we have submitted the documents.

We will also request a hold on assessment so that the case does not receive a CP3219 Notice of Deficiency.

Normally we will receive a CP22 stating that the information has been received and allow the IRS time for processing. This is good.

Other times, we receive a CP3219 – Notice of Deficiency and the client has 90 days to petition tax court. This is not good.



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OUR CONTACT



Toll Free

(833) IRS-PROB



Phone

(214) 214-3000



Fax

(214) 214-3999



**BEST PRACTICES FOR MANAGING
CP2000 CASES**