

UNDERSTANDING THE IRS PROGRESSION OF LETTERS: A GUIDE TO WHAT TO EXPECT FOR PEACE OF MIND

 IRS JUNK MAIL/FISHING STAGE
 TAX PROPOSAL & REQUEST FOR PAYMENT STAGE
 COURT PROCESS
 COLLECTION DUE PROCESS HEARING STAGE

START:
IRS CLAIMS A TAX RETURN IS DUE

Legend:
 ⓪ - No Response Needed
 Ⓜ - Mandatory (Required by Law)

STEP 1 — **IRS FISHING LETTERS**

- REQUEST FOR TAX RETURN (CP59)** ⓪
Minimum of 1-1½ years after the IRS believes a tax return is due.
- YOU MUST FILE YOUR TAX RETURN and/or PLEASE FILE YOUR MISSING RETURNS** ⓪
IRS will send one or both of (CP518 and/or LT26)
30+ Days after the CP59 letter is sent.

STEP 2 — **IRS SUMMONS** (Form 2039) - Either 1st Party or 3rd Party (Certified)
30+ Days after CP-518 or LT26 is sent.

Rarely Sent

STEP 3 — **30 DAY LETTER** (CP2566 and Letter 3391) ⓪
30+ Days after CP-518 or LT26 is sent.

Informal

STEP 4 — **NOTICE OF DEFICIENCY TAX PROPOSAL (NOD)** Ⓜ
(CP3219, LT3219 or LT531)(Certified)
45+ Days after 30 day letter.

Formal

Challenge IRS Tax Proposal in (NOD) within 90 Days

STEP 5 — **"WE CHANGED YOUR ACCOUNT"** (CP22) Ⓜ
120+ Days or more after the Notice of Deficiency.
IRS Formal Assessment of Tax Amount Letter

Title 26 § 6213(b)(1)

STEP 6 — **"REMINDER LETTER"** (CP71)
30+ Days after the We Changed your account letter.
*Note: Not always sent.

STEP 7 — **"IMPORTANT" LETTER OR SECOND REMINDER LETTER**
30+ days after the Reminder letter.
*Note: Not always sent.

STEP 8 — **URGENT LETTER OR NOTICE OF INTENT TO LEVY (NITL)** (CP504)(Certified)
30+ Days after the Important Letter.

STEP 9 — **FINAL NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING** Ⓜ
(CP90, Letter 1058, or LT11)
Certified Mail (Levy Hearing Notice)
30+ Days after the Urgent Letter.

Title 26 § 6330(a)

STEP 10 — **NOTICE OF FEDERAL TAX LIEN AND NOTICE OF YOUR RIGHT TO A HEARING** (CP3172) Ⓜ
Certified Mail (Lien Hearing Notice)
30+ Days after the Urgent Letter.

Title 26 § 6330(a)

STEP 11 — **REQUEST FOR A COLLECTION DUE PROCESS HEARING (CDPH)** (Form 12153)
You have 30 days from the date of the Hearing Opportunity Letter to request a Collection Due Process (CDP) Hearing.

Requesting a Collection Due Process (CDP) Hearing strictly prohibits the IRS from seizing any of your assets—including wages, bank accounts, and property—for the duration of the case. Because decisions can be appealed to the U.S. Tax Court and Court of Appeals, this protection can last two to five years.

STEP 12 — **NOTICE OF DETERMINATION** (Letter 3193) Ⓜ
You have 30 days from the date of the letter to file a petition with the U.S. Tax Court.

Title 26 § 6330(d)

YOU PETITION TO TAX COURT
If you lose in Tax Court, you can appeal

Appeal to the Federal Court of Appeals
If you lose in the Federal Court of Appeals

You have the Right to a Collection Due Process Hearing before IRS can take your money/property by force.

YOU PETITION TO TAX COURT
If you lose in Tax Court, you can appeal

Appeal to the Federal Court of Appeals
If you lose in the Federal Court of Appeals

Now the IRS can openly take your bank account, wages, and other property.

YOU WIN CASE IS OVER

YOU WIN CASE IS OVER

Be free of the federal income tax with a Guarantee

Visit [FreedomLawSchool.org](https://www.freedomlawschool.org) or Call 813-444-4800



Scan to read the article

or go to <https://www.freedomlawschool.org/posts/progression-of-letters>