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

IRS JUNK MAIL/FISHING STAGE | INFORMAL BUT SERIOUS LETTERS | COLLECTION DUE PROCESS HEARING STAGE | COURT/LEGAL PROCESS

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

Non-Filer's Path (Recommend by FLS) V.S. **Filer's Path** (Not Recommended)

Since you claimed that you owed the IRS $$$ by signing a 1040 income tax slavery form, IRS will now ask you to pay what you confessed to owing them and you gave up your opportunity to challenge IRS Notice of Deficiency Tax Proposal.

STEP 1 — IRS FISHING LETTERS

REQUEST FOR TAX RETURN (CP59) ⊘
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 ⊘
They will send one or both of (CP518 and/or LT26)
30+ Days after the CP59 letter is sent.

Rarely Sent

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

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

STEP 4 — NOTICE OF DEFICIENCY TAX PROPOSAL (NOD) (Formal) Ⓜ Title 26 § 6212
(CP3219, LT3219 or LT531)(Certified)
45+ Days after 30 day letter.
Chellange IRS Tax Proposal in (NOD) within 90 Days

STEP 5 — "WE CHANGED YOUR ACCOUNT" (CP22) Ⓜ Title 26 § 6213(b)(1)
120+ Days or more after the Notice of Deficiency.
IRS Formal Assessment of Tax Amount Letter

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.

OR

STEP 9 — FINAL NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING Ⓜ Title 26 § 6330(a)
(CP90, Letter 1058, or LT11)
Certified Mail (Levy Hearing Notice)
30+ Days after the Urgent Letter.

STEP 10 — NOTICE OF FEDERAL TAX LIEN AND NOTICE OF YOUR RIGHT TO A HEARING (CP3172) Ⓜ Title 26 § 6330(a)
Certified Mail (Lien Hearing Notice)
30+ Days after the Urgent Letter.

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) Ⓜ Title 26 § 6330(d)
You have 30 days from the date of the letter to file a petition with the U.S. Tax Court.

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

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 WIN CASE IS OVER

Now the IRS can openly steal your bank account, wages, and other property. However, if you're a Restore Freedom Plan member who signed up for this specific tax year, you'll get 100% of your civilly seized assets fully reimbursed. No risk. Stay with FLS and be protected year after year.

Be free of the federal income tax with a Guarantee

Visit FreedomLawSchool.org or Call 813-444-4800

Scan to read the article

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