



IRS Notice Guide

| Notice | Notice Details | Explanation | Urgency |
|----------|--------------------------------------|--|---------|
| 9297 | Summary of Contact (RO assigned) | RO assigned, deadline issued for documents | High |
| LT 11 | Levy Notice | Levy can be issued at any time | High |
| LT 1058 | Levy Notice | Levy can be issued at any time | High |
| CP 508C | Passport Revocation | Passport cannot be issued or renewed | High |
| 668-A | Levy Issued | A/R or Bank levy was issued | High |
| 668-W | Levy Issued | Wage Levy was issued to employer | High |
| CP 504 | Urgent Notice - Balance Due | Taxpayer has 60 days to act before levy is issued | Medium |
| CP 2000 | Notice of Underreported Income | Taxpayer left off income on return and now owes | Medium |
| LT 2205 | Return Selected for Examination | Taxpayer's return is subject to field/office audit | Medium |
| CP 321A | Audit/Examination notice | Taxpayer's return was audited and now owes | Medium |
| CP 90 | Final Notice - Intent to levy | Taxpayer has 30 days before levy is issued | Medium |
| CP 91 | Final Notice - Social Security levy | Taxpayer has 30 days before SS levy is issued | Medium |
| CP 523 | Installment Agreement Default | Taxpayer has 30 days to respond | Medium |
| LT 16 | Final Notice Assigned to collections | Taxpayer has 10 days to respond | Medium |
| LT 2840C | Installment Agreement Established | IA has been setup | Medium |
| CP 11 | Changes to Tax Return | notice advising of balance owed due to correction | Low |
| CP 14 | Balance Due | 1st notice advising of balance owed | Low |
| CP 40 | Assigned to Private Collections | Case sent by IRS to a PDC | Low |
| CP 2501 | Notice of Discrepancy | Return does not match what IRS has on file | Low |
| CP 01 | Identity Theft Indicator | Suspicious active or return filing, IRS will monitor | Low |
| CP 521 | IA Payment is Due | IA payment is due, provides date, amount, etc. | None |
| CP 59 | Unfiled Tax Return | 1st notice advising of missing returns | None |