



IRS Conducts Field Visits to Resolve Delinquencies

Did you know that the IRS conducts field visits? As the Covid 19 pandemic comes to an end, and with Congress providing additional funding, we can expect to see IRS Revenue Officers doing field visits to individual and business taxpayers that have either delinquent unfiled tax returns or delinquent tax liabilities.

The visit, although it may result in stress to the taxpayer, is not necessarily bad. First off, if there are delinquent returns or taxes, you will have received a significant amount of communication from the IRS over the years. You may have ignored them for fear of what would happen; or you may have been plain overwhelmed by it all. However, when the IRS comes a calling, it presents an opportunity to tackle and resolve these longstanding tax issues and start down the path of putting them behind you.

So, what will happen? First, a visiting IRS Revenue Officer will identify themselves and show their credentials. To make sure it is not a fraudster acting as an IRS Revenue Officer, it is important that you see the credentials, as well as their Federal ID Card (it is called an HSPD-12 card). At that point, you should call the IRS Field Employee Verification center at 1-844-809-4566 to verify the Revenue Officer's identity. In this way, you can be certain you are dealing with a government employee, and this is not a fraudulent visit.

Once you verify the IRS Revenue Officer's identity, the Revenue Officer will ask for immediate payment of all delinquent accounts. They will never ask for payment using prepaid debit cards. If they do, this will indicate a fraudulent encounter.

If there are delinquent tax returns, then they will ask for immediate filing of those delinquent tax returns. If you are unable to pay the amount due, then the Revenue Officer may ask for bank account assets, employment information, and other assets the IRS can levy for payment. Keep in mind they are there to rectify a debt and enforce compliance.

If you are unable to talk at the time, or would prefer to have representation involved, say so, and the Revenue Officer will leave their contact information and ask for a response in two days. If that is the case, then contact your tax advisor immediately, and arrange for representation. If no contact is made to the IRS Revenue Officer, the enforcement action will begin.

The important thing here is you recognize that Revenue Officers have a lot of tools in their tool chest to assist you in resolving the issues. This can range from voluntary and manageable solutions like an installment agreement, to involuntary and consequential results such as wage garnishment and asset seizures. The best way to handle this is to stay cordial and respectful, as it sets the tone for future interactions.

If this happens to you, contact Mission Oaks Tax and Accounting, Inc, and we can guide you through the issues and manage the conversations with the IRS to come to a viable resolution.