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How Does the IRS Contact Taxpayers?

IRS Summertime Tax Tip 2017-14, August 2, 2017

When the IRS needs to contact a taxpayer, the first contact is normally by letter delivered by the U.S. Postal Service. The IRS doesn't normally initiate contact with taxpayers by email, nor does it send text messages or contact through social media channels.

Depending on the situation, IRS employees may first call or visit with a taxpayer. In some instances, advance notice is provided in writing via a letter or notice, but not always.

IRS Phone Calls

- IRS revenue officers work directly with taxpayers to educate them about their options to resolve delinquencies and to collect delinquent taxes and tax returns, while protecting taxpayers' rights.
- IRS revenue agents or tax compliance officers may call a taxpayer or tax professional after mailing a notice to confirm an appointment or to discuss items for a scheduled audit.
- Private debt collectors can call taxpayers for the collection of certain outstanding inactive tax liabilities but only after the taxpayer and their representative has received written notice. [Private debt collectors](#) for the IRS must respect taxpayers' rights and abide by the consumer protection provisions of the Fair Debt Collection Practices Act.

IRS Visits

- IRS revenue officers routinely make unannounced visits to a taxpayer's home or place of business to discuss taxes owed, delinquent tax returns or a business falling behind on payroll tax deposits. IRS revenue officers will request payment of taxes owed by the taxpayer; however, payment will never be requested to a source other than the US Treasury.
- IRS revenue agents usually visit taxpayers or tax professionals to conduct the audit after either mailing a notice and/or agreeing on the day and time. IRS revenue agents will sometimes make unannounced visits to a taxpayer's home or place of business to discuss a tax matter.
- IRS criminal investigators are federal law enforcement agents who may visit a taxpayer's home or place of business unannounced while conducting an investigation. They will not demand any sort of payment.

Ask For Credentials

IRS representatives can always provide two forms of official credentials: a pocket commission and a [Personal Identity Verification Credential](#) (PIV). Pocket commissions describe the specific authority and responsibilities of the authorized holder. The PIV is a government-wide standard for secure and reliable forms of identification for federal employees and contractors. Criminal investigators also have a badge and law enforcement credentials.

Paying Taxes

All tax payments are to the U.S. Treasury. Taxpayers should never use a preloaded debit card or wire transfer to make a payment. The IRS provides specific guidelines on how to make a tax payment at [irs.gov/payments](https://www.irs.gov/payments).

IRS employees and contractors will never:

- Be hostile or insulting
- Demand payment without giving taxpayers the opportunity to question or appeal the amount
- Require a specific payment method, such as a prepaid debit card
- Threaten lawsuits, arrest, deportation or other action for not paying
- Ask for credit or debit card numbers over the phone.

Avoid scams. The IRS never initiates contact using social media or text messages. First contact generally comes in the mail. A special page on IRS.gov, [*"How to know it's really the IRS calling or knocking on your door."*](#) helps taxpayers determine if a person claiming to be from the IRS is legitimate or an imposter.

Additional Resources:

- [IRS Taxpayers Bill of Rights](#)
- [Secure tax payment options](#)
- [How to know it's really the IRS calling or knocking on your door](#)
- [Consumer Alerts](#)
- [Report Phishing](#)
- [Phone Scams](#)