

IRS—Is It Really You?

Cross References

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The IRS has created a special new page on www.irs.gov to help taxpayers determine if a person visiting their home or place of business claiming to be from the IRS is legitimate or an imposter. With continuing phone scams and in-person scams taking place across the country, the IRS reminds taxpayers that IRS employees do make official, sometimes unannounced, visits to taxpayers as part of their routine casework. Taxpayers should keep in mind the reasons these visits occur and understand how to verify if it is the IRS knocking at their door.

Visits typically fall into three categories:

- IRS revenue officers will sometimes make unannounced visits to a taxpayer's home or place of business to discuss taxes owed or tax returns due. Revenue officers are IRS civil enforcement employees whose role involves education, investigation, and when necessary, appropriate enforcement.
- IRS revenue agents will sometimes visit a taxpayer who is being audited. That taxpayer would have first been notified by mail about the audit and set an agreed-upon appointment time with the revenue agent. Also, after mailing an initial appointment letter to a taxpayer, an auditor may call to confirm and discuss items pertaining to the scheduled audit appointment.
- IRS criminal investigators may visit a taxpayer's home or place of business unannounced while conducting an investigation. However, these are federal law enforcement agents, and they will not demand any sort of payment. Criminal investigators also carry law enforcement credentials, including a badge.

How to know it's really the IRS calling or knocking on the door. The IRS initiates most contacts through regular mail delivered by the United States Postal Service. However, as outlined above, there are special circumstances in which the IRS will call or come to a home or business. Even then, taxpayers will generally first receive several letters from the IRS in the mail.

Note that the IRS does not call to demand immediate payment using a specific payment method such as a prepaid debit card, gift card, or wire transfer. Generally, the IRS will first mail a bill to any taxpayer who owes taxes. Tax payments should be made payable to the "United States Treasury." Specific guidelines on how to make a tax payment are also listed at www.irs.gov/payments.

The IRS also does not demand that the individual pay taxes without the opportunity to question or appeal the amount the IRS says is owed. The IRS should also advise the taxpayer of his or her rights.

The IRS will never threaten to bring in local police, immigration officers, or other law-enforcement to have the individual arrested for not paying. The IRS also cannot revoke an individual's driver's license, business licenses, or immigration status. Threats like these are common tactics scam artists use to trick victims into buying into their schemes.

Author's Comment

IRS Pub. 1, *Your Rights as a Taxpayer*, states taxpayers have the right to retain an authorized representative, such as an Enrolled Agent, CPA, or an Attorney to represent them in their dealings with the IRS. This right of representation includes unannounced visits by IRS employees. If a taxpayer is not sure whether someone claiming to be from the IRS is legitimate, the taxpayer should call an authorized representative for help. A quick way to find an authorized representative is to type the taxpayer's zip code into the online lookup tool at <https://irs.treasury.gov/rpo/rpo.jsf>. If an IRS criminal investigator shows up at the taxpayer's door, call an Attorney.

If an IRS representative does visit a taxpayer, he or she will always provide two forms of official credentials called a pocket commission and a HSPD-12 card. HSPD-12 is a government-wide standard for secure and reliable forms of identification for federal employees and contractors. A taxpayer has the right to see these credentials when an IRS employee visits a taxpayer in person.

Private debt collection. IRS collection employees may call or come to a home or business unannounced to collect a tax debt. They will not demand that the taxpayer make an immediate payment to a source other than the "United States Treasury." The IRS can also assign certain cases to private debt collectors but only after giving the taxpayer and his or her representative written notice. Private collection agencies will not ask for payment on a prepaid debit card or gift card. Taxpayers can learn about the IRS payment options on www.irs.gov/payments. Payment by check should be payable to the "United States Treasury" and sent directly to the IRS, not the private collection agency.