

Payment Due Notices

Cross References

- www.irs.gov

The IRS has suspended the mailing of three notices: the CP501, the CP503, and the CP504. These notices are mailed to taxpayers who have a balance due on their taxes. Although the IRS continues to make significant reductions in the backlog of unopened mail that developed while most IRS operations were closed due to COVID-19, this temporary adjustment to processing is intended to lessen any possible confusion that might be associated with delays in processing correspondence received from taxpayers.

The IRS is taking the step to avoid confusion for taxpayers who previously received a balance due notice (CP14) and mailed a payment to the IRS. However, that payment may still be unopened. The CP501, the CP503, and the CP504 are follow-up notices that are typically automatically sent to taxpayers who do not respond to the CP14. These automatic follow-up notices will be temporarily stopped until the backlog of mail is reduced. The IRS will continue to assess the mail inventory to determine the appropriate time to resume the follow-up notices. However, taxpayers who have received but not yet responded to a CP14 balance due notice are encouraged to promptly respond.

In addition, the IRS has previously announced that these payments in the unopened mail will be posted and credited on the date the IRS received them rather than the date the agency opened and processed them. The IRS reminds taxpayers in this situation they should not cancel their checks and should ensure funds continue to be available so the IRS can process them to avoid potential penalties and interest. To provide fair and equitable treatment, the IRS is also providing relief from bad check penalties for dishonored checks the agency received between March 1 and July 15 due to delays in this IRS processing.

As the IRS works to stop these mailings at our processing centers, some taxpayers and tax professionals may still receive these notices during the next few weeks due to delivery of existing mailings.

Due to high call volumes, the IRS suggests waiting to contact the agency about any unprocessed paper payments still pending. See www.irs.gov/payments for options to make payments other than by mail.