Compromise.

In cases, there is an application fee and a required initial includes necessary forms and instructions. In most (Doubt as to Liability), which

Account, including any penalties and interest. We may also file a Notice of Federal Tax Lien, to protect the government's interest in your assets. See Publication 534, The IRS Collection Process.

Offer in Compromise (OIC), to settle an unpaid tax you owe now. Like revolving credit arrangements, we charge interest on the unpaid portion of the debt. Penalties also continue to accumulate on installment agreements.

Another cost associated with an installment agreement is a user fee. We charge this one-time fee to set up the agreement. If you do not meet the terms of the agreement throughout the life of the agreement, we charge an additional fee to reinstate it.

If you want to pay off your tax debt through an installment agreement, visit www.irs.gov and use the search engine with keywords "installment agreement" or call the number shown on your bill.

If you arrange for an installment agreement, you may use any of the following payment methods:

- Personal or business checks, money orders, or certified funds (payable to the United States Treasury)
- Credit and debit cards
- Payroll deductions your employer takes from your salary and regularly sends to IRS
- Electronic transfers (direct debits) from your bank account or other similar means

Note: We generally cannot take any collection actions affecting your property while we consider your request for an installment agreement, while your agreement is in effect, for 30 days after we reject your request for an agreement or for any period while you appeal the rejection.

Installment Agreement

An installment agreement (IA) allows you to pay your debt in smaller, more manageable amounts. Installment agreements generally require equal monthly payments. We base the amount and number of your installment payments on the amount you owe and your ability to pay that amount within the time we can legally collect payments from you.

You should be aware, however, that an installment agreement is more costly than paying all the taxes you owe now. Like revolving credit arrangements, we charge interest on the unpaid portion of the debt. Penalties also continue to accumulate on installment agreements.

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- Payroll deductions your employer takes from your salary and regularly sends to IRS
- Electronic transfers (direct debits) from your bank account or other similar means

Note: We generally cannot take any collection actions affecting your property while we consider your request for an installment agreement, while your agreement is in effect, for 30 days after we reject your request for an agreement or for any period while you appeal the rejection.

Offer in Compromise (OIC)

With an OIC, we can accept less than the full amount we delay collecting from you, your debt will continue to increase until the tax, penalties, and interest are paid in full. During a temporary delay, we will periodically review your ability to pay. We may also file a Notice of Federal Tax Lien, to protect the government's interest in your assets. See Publication 534, The IRS Collection Process.

Temporarily Delay the Collection Process

If we determine that you can't pay any of your tax debt, we may temporarily delay collection until your financial condition improves. You should know that if we delay collecting from you, your debt will continue to increase until the tax, penalties, and interest are paid in full. During a temporary delay, we will periodically review your ability to pay. We may also file a Notice of Federal Tax Lien, to protect the government's interest in your assets. See Publication 534, The IRS Collection Process.

Frequently Asked Questions

1. How long do I have to file for audit reconsideration?

An audit reconsideration request can be made anytime after an examination assessment has been made on your account and the tax remains unpaid.

2. Where do I send my reconsideration request?

Send your request to the office that last corresponded with you.

3. Do I need to complete a special form to request audit reconsideration?

No, the IRS doesn't require you to complete a special form.

4. How long will it take before I receive an answer to my request?

The IRS strives to timely handle all requests regarding your reconsideration request within 30 days after submission.

5. Do I need to send proof with my request for reconsideration?

Yes. In order to have your case reconsidered, documentation must accompany the request.

6. How do I know if the information I sent before was considered?

When the examiners provide any explanations to you, a list of the documentation that you submitted will be included with an explanation as to if it was acceptable. If the list doesn’t include the documents that you submitted, you may need to resubmit that information.

7. Do I need to resend the information previously submitted?

Under normal circumstances you do not. If for some reason it appears that the IRS didn’t receive previously submitted documentation, you may resubmit that information.

If you decide to request audit reconsideration, please send your request to the address of the IRS campus shown on your Examination Report.

Kansas City Campus

Internal Revenue Service
P.O. Box 3368 Stop 4440
Ogden, UT 84201
Phone 1-866-897-0161

Philadelphia Campus

Internal Revenue Service
Exam Recon, M/S 4-E08-141
2970 Market Street
Philadelphia, PA 19104
Phone 1-866-897-0161

Philly

Fresno Campus

Internal Revenue Service
P.O. Box 12067 Stop 82206
Fresno, CA 93776
Phone 1-866-897-0177

Ogden Campus

Internal Revenue Service
P.O. Box 9036 Stop 4440
Ogden, UT 84201
Phone 1-866-897-0161

Andover Campus

Internal Revenue Service
P.O. Box 9005 Stop 611,
Team 406
Holtville, CA 92244
Phone 1-866-897-0161

Austin Campus

Internal Revenue Service
P.O. Box 934 Stop 4103
Austin, TX 78767
Phone 1-866-897-0177

Brookhaven Campus

Internal Revenue Service
P.O. Box 9005 Stop 8202
Covington, KY 41012
Phone 1-866-897-0161

Cincinnati Campus

Internal Revenue Service
CIRSC
P.O. Box 308 Stop 8202
Covington, KY 41012
Phone 1-866-897-0161

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Ogden, UT 84201
Phone 1-866-897-0161

Andover Campus

Internal Revenue Service
P.O. Box 9053 Stop 823
Andover, MA 01810-0953
Phone 1-866-897-0177

Atlanta Campus

Internal Revenue Service
P.O. Box 48-369 Stop 54A
Doraville, GA 30362
Phone 1-866-897-0177

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Covington, KY 41012
Phone 1-866-897-0161

Memphis Campus

Internal Revenue Service
P.O. Box 30086 Stop 8236
Memphis, TN 38130-0086
Phone 1-866-897-0161

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What You Should Know About

THE AUDIT RECONSIDERATION PROCESS
The IRS Mission
Provide America’s taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

What is Audit Reconsideration?
An Audit Reconsideration is a process used by the Internal Revenue Service to help you when you disagree with the results of an IRS audit of your tax return, or a return created for you by the IRS because you did not file a tax return as authorized by the Internal Revenue Code 6020(b).

Reasons for a Request
You may request audit reconsideration if you:  
• Did not appear for your audit  
• Moved and did not receive correspondence from the IRS  
• Have additional information to present that you did not provide during your original audit  
• Disagree with the assessment from the audit

Steps to follow to get Audit Reconsideration
Step 1: Review the examination report and attachments to determine which items you need to include in your reconsideration request. Please ensure that you are clear as to which changes you want us to consider. If available, attach a copy of your examination report, Form 4546, along with the new documentation that supports your position. Include a daytime and evening telephone number and the best time for us to call you.

Step 2: Make photocopies of the documents gathered above and attach to your letter explaining your request for reconsideration. Please ensure that you are clear as to which changes you want us to consider. If available, attach a copy of your examination report, Form 4546, along with the new documentation that supports your position.

If you agree with the results of the reconsideration:
• Pay the amount due in full or make other arrangements as outlined in the section titled “Payment Options” below.

If you disagree with the results of the reconsideration:
• Request an Appeals Conference,  
• Pay the amount due in full and file a formal claim, or  
• Do nothing. We will send you a bill for the amount due.

You have the following rights as a taxpayer:
• Protection of Your Rights  
• Privacy and Confidentiality  
• Professional and Courteous Service

You must request a waiver of penalties in writing.

Payment Options
Pay the full amount now:  
• Make your check or money order payable to “United States Treasury” and mail to the address on your bill. Write the tax year, your Social Security Number, and your telephone number on your check or money order.

Payment by Credit or Debit Card
Payment by debit or credit cards is convenient, safe, and secure. Individual taxpayers may make credit or debit card payments on tax liabilities (including installment agreement payments) by phone or Internet using major credit cards. These payments are made to the United States Treasury through authorized credit card service providers.

The Electronic Federal Tax Payment System (EFTPS)
The service providers charge a convenience fee based on the payment amount. You will be informed of the convenience fee amount before the credit card payment is authorized. You must agree to the terms and conditions of the payment including acceptance of the convenience fee before the transaction is completed. The payment date is the date the charge is authorized. The confirmation number provided at the end of the transaction and on your account statement will both provide proof of payment.

The Electronic Federal Tax Payment System (EFTPS) The Internal Revenue Service and Financial Management Service provide EFTPS free. It is convenient, secure, and saves time. Taxpayers may enroll in EFTPS at www.eftps.gov or by completing a form available from EFTPS customer service at (800) 555-4477. Once enrolled in EFTPS, you can pay all your federal taxes electronically using the Internet or phone. You can also make EFTPS payments through your local financial institution.