

### HOW NOT TO BECOME PEN PALS WITH THE IRS

Getting a letter or notice from the IRS can be upsetting, confusing, and unnecessary. The IRS sends taxpayers notices to request payment for taxes, to notify them of a change to their account, or to request additional information. Attention to the following details will reduce the likelihood that you will become pen pals with the IRS.

- Never send a payment to the IRS without designating what it is for. Otherwise the IRS may apply it in any manner they want. Every payment should include your name, your taxpayer identification number, the type of tax you are paying, and the period the tax payment is for.
- Make sure the name and social security number on your tax return agree with the Social Security Administration's records. If you change your surname, notify the Social Security Administration and request a new social security card.
- Do not claim a tax exemption for your child unless you are entitled to do so. Special rules apply to divorced parents. If both parents claim the child as a dependent, both returns will be subject to further IRS review.
- Respond promptly to any notice you receive from the IRS, even if you think the notice is incorrect. If the IRS does not hear from you within the time specified on its notice, you may lose the right to protest any changes made to your return.
- Send a change of address form (Form 8822) to the IRS when your address changes. If you fail to provide the IRS with your current mailing address, you may not receive a refund check or a notice if there are problems or adjustments to your return. Even if the IRS cannot find you, penalties and interest will continue to accumulate on any tax due.

For assistance with any tax concern you have, give our office a call. Each of the CPAs at The Mangold Group has many years of experience in IRS representation and can help.