

### **IF YOU DISAGREE, YOU MAY-**

- Request a conference with the Appeals Office by filing a written small case request or a written protest. Please refer to Publication 5, "Your Appeal Rights and How to Prepare a Protest If You Don't Agree." The section entitled "Protests" describes the procedures needed to request an appeals conference.
- Pay the amount due in full and file a formal claim (Form 1040X, Amended U.S. Individual Income Tax Return). This claim must be filed within 3 years from the date your return was filed or 2 years from the date the taxes were paid, whichever is later.

**Note:** *In the event you file the Formal Claim (Form 1040X) and the IRS disallows the claim in full or in part, you may request an Appeals conference again, or you may file a refund suit in federal district court or the United States Court of Federal Claims. You have 2 years from the date of mailing the Claim Disallowance Letter by certified mail to file your refund suit, (or if you wish, you may file your refund suit if you do not hear from us within 6 months from the date you filed your Formal Claim).*

- Do nothing. We will send you a bill for the amount due.

**If you decide to request audit reconsideration please send your request to the service center where you filed your return. The service center addresses are:**

#### **Andover Service Center**

Internal Revenue Service  
P.O. Box 9053  
Andover, MA 01810-0953  
Phone 1-800-829-1040

#### **Atlanta Service Center**

Internal Revenue Service  
P.O. Box 48-389 Stop 54A  
Doraville, GA 30362  
Phone 1-800-829-1040

#### **Austin Service Center**

P.O. Box 934 Stop 4107  
Austin, TX 78767  
Phone 1-800-829-1040

#### **Brookhaven Service Center**

Internal Revenue Service  
P.O. Box 9005 Holtsville,  
NY 11742-9005  
Phone 1-800-829-1040

#### **Cincinnati Service Center**

Internal Revenue Service  
CIRSC  
P.O. Box 308  
Covington, KY 41012  
Phone 1-800-829-1040

#### **Kansas City Service Center**

Internal Revenue Service  
P.O. Box 24551  
Stop 4100 A2  
Attn: T A 2  
Kansas City, MO 64131  
Phone 1-800-829-1040

#### **Fresno Service Center**

Internal Revenue Service  
P.O. Box 12067 Stop 82406  
Fresno, CA 93776  
Phone 1-800-829-1040

#### **Memphis Service Center**

P.O. Box 30086  
Memphis, TN 38130-0086  
Phone 1-800-829-1040

#### **Ogden Service Center**

Internal Revenue Service  
P.O. Box 9036  
Ogden, UT 84409  
Phone 1-800-829-1040

#### **Philadelphia Service Center**

Internal Revenue Service  
P.O. Box 331  
Attn: DP 8210A  
Philadelphia, PA 19020  
Phone 1-800-829-1040

## *What You Should Know About*



# THE AUDIT RECONSIDERATION PROCESS



Department of the Treasury  
**Internal Revenue Service**

[www.irs.gov](http://www.irs.gov)

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## WHAT YOU SHOULD KNOW ABOUT THE AUDIT RECONSIDERATION PROCESS

### INTRODUCTION

Audit reconsideration is an Internal Revenue Service procedure designed to help you when you disagree with the results of:

- An assessment IRS made because of an audit of your tax return, or
- A return IRS created for you because you did not file a tax return.

The procedures described in this publication address these two conditions. However, if you have paid the amount due in full, you may file a formal claim (Form 1040X, Amended U.S. Individual Income Tax Return).

Reconsideration allows the IRS to reconsider a taxpayer's information informally. We resolve many cases at this level.

There are several reasons why you might request an audit reconsideration. For example:

- You did not appear for the audit.
- You moved and did not receive the IRS correspondence.
- You have new documentation to support your position.

### IRS ACCEPTS AN AUDIT RECONSIDERATION REQUEST IF:

- You have information that we have not considered previously which might change the amount of tax you owe.
- You filed a return after IRS completed a return for you.
- You believe the IRS made a computational or processing error in assessing your tax.

### IRS WON'T ACCEPT AN AUDIT RECONSIDERATION REQUEST IF:

(1) You already have agreed to pay the amount of tax you owe by signing an agreement.

Generally, this could be because of any one of the following reasons:

- You signed a Closing Agreement that is final and conclusive.
- You signed a Compromise agreement.
- You entered into an agreement on Form 870-AD with the Appeals Office.

(2) The amount of tax you owe is a result of final partnership item adjustments under the Tax Equity Fiscal Responsibility Act of 1982 known as TEFRA.

(3) The United States Tax Court, or another court, has issued a final determination on your tax liability.

### GETTING STARTED

- You must have filed a return and
- You must have a copy of the audit report (Form 4549, Income Tax Examination Changes or Form 1902-B, Report of Individual Tax Examination Changes). If you don't have a copy, call or write to us. You can't request audit reconsideration until you have this document. You can call 1-800-829-1040 or write to an address shown at the end of this publication.
- Find the sections that list the changes IRS made on your audit report. Then, call or write and tell us which changes you want us to reconsider.

### THE NEXT STEP

We will send you a letter telling you the type of information we will need to reconsider your disputed issues.

It is in your best interest to provide complete information on each disputed issue. We consider each issue separately based on the new information that you provide. We will change any adjustment if your new information and the tax law support that change.

Also, at your initial request for reconsideration, we may delay our collection activity. However, we may resume it if we do not receive supporting information within 30 calendar days from the date of the acknowledgement letter.

If you currently have an installment agreement, you must continue to make payments. You may want to refer to Publication 1546, "Taxpayer Advocate Service of the IRS," if you are experiencing significant hardship as a result of a tax problem.

### CONCLUSION OF THE AUDIT RECONSIDERATION

Once we conclude our review of your information we will notify you. We may find that:

- We accepted your information. If so, we will eliminate the tax assessed.
- We accepted your information in part. Then, we will partially reduce the tax assessed.
- Your information did not support your claim. Then, we won't eliminate the tax assessed.

### IF YOU AGREE WITH IRS, YOU MAY-

- Pay the amount due in full.
- Set up an Installment Agreement. (Ask the person who received your audit reconsideration to assist you in this process. For more information refer to Publication 594, "What You Should Know about the IRS Collection Process" and Publication 1, "Your Rights as a Taxpayer," for more information). Or,
- Submit an Offer-In-Compromise. This means you pay less than the total amount due. However, IRS accepts an Offer-In-Compromise only when there is doubt as to liability or collectibility.