

# IRS LETTER FIELD CARD

## 01 IDENTIFY

Notice code in the corner: CP14 (bill), CP501/CP503 (reminders), CP504 (intent to levy), LT11 or Letter 1058 (final notice, hearing rights), CP2000 (income mismatch), Letter 3172 (lien filed).

## 02 CLOCK

LT11 / Letter 1058: 30 days to file Form 12153 for a Collection Due Process hearing.  
CP2000: reply by the response date. Write the dates on the envelope.

## 03 VERIFY

Log in to your IRS Online Account. Use phone numbers from irs.gov only.

## 04 RECORDS

Get Transcript: account transcript plus wage & income transcript for each year in question. Oilfield and contract workers: compare 1099-NEC and 1099-K entries against your own books.

## 05 ROUTE

≤ \$50,000: online plan. Income below allowable expenses: Currently Not Collectible. Clean prior record: first-time penalty abatement. Levy or lien dispute: Collection Appeals Program (Publication 1660).

## 06 STOP SIGNS

Gift cards, crypto, wire transfers, threats of arrest, a settlement number before any review.