



WHAT HAPPENS WHEN THE IRS ASSIGNS A REVENUE OFFICER TO YOUR CASE?

For a year, maybe longer, your tax problem showed up in the mailbox. Computer-printed notices. A balance that grew every month. A toll-free number with a long hold and a different person every time.

Then a letter arrives with an individual's name on it, a direct phone line, and a date you're expected to meet.

Your case has been assigned to a Revenue Officer. The automated phase is over.

What a Revenue Officer Does

A Revenue Officer works in IRS field collection. An auditor questions the numbers on a return. A Revenue officer treats the number as final and collects it, and gets your unfiled returns filed while they're at it.

They carry a caseload. They are measured on closing cases. And they have authority to act without asking a computer for permission, which is what separates this stage from every notice that came before it.

Why Your Case Got Here

Cases move to field collection for reasons. The common ones:

- The balance is large enough to justify an employee's time
- Payroll taxes are involved, and unpaid trust fund liabilities get priority
- Returns are unfiled
- Earlier notices went unanswered, or an installment agreement defaulted
- A business is still operating and still falling behind

What Arrives First

Usually Letter 725-B, which schedules a meeting, along with Form 9297, summary of Taxpayer Contact form 9297 lists what the Revenue Officer wants and the date they want it by. That date is typically measured in days.

The IRS ended most unannounced Revenue Officer visits in July 2023, so a knock at the door is now rare. It still happens when the IRS is serving a summons or seizing property. Otherwise, anyone showing up unannounced claiming to be from the IRS is a reason to pick up the phone and call your representative.

Expect requests for a completed Form 433-A or 433-B, bank statements, proof of current estimated payments or federal tax deposits, and any returns that haven't been filed.

What Happens if You Don't Respond

- A Notice of Federal Tax Lien gets filed

- Bank accounts, wages, and accounts receivable get levied
- Your records, your bank or your customers get summonsed
- You get interviewed on Form 4180 so the IRS can decide who is personally responsible for unpaid payroll taxes, then assess the Trust Fund Recovery Penalty against them
- Property gets seized and sold, in the hardest cases

What's Still Available

A Revenue Officer assignment does not close the door on resolution. Depending on the numbers, the options include and installment agreement, a partial pay installment agreement, currently not collectible status, an offer in compromise, and penalty relief.

All of them share one prerequisite: Compliance. Missing returns filed. Current deposits and estimated payments actually being made. No Revenue Officer is going to approve a resolution for a taxpayer who is still falling behind, and neither is their manager.

Why the First Conversation Matters

Revenue Officers document everything. What you say on the first call goes into the case history and follows the case from there. That includes a financial statement filled out wrong, an offhand comment about a relative's bank account, or a promise you can't keep.

Once a Form 2848 is on file, the Revenue Officer works with your representative instead of you.

Thornton Tax Advisory represents taxpayers whose cases are in IRS field collection. If a Revenue Officer has contacted you, or you think your case is heading that way, call 706-781-5611 or visit WWW.ThorntonTaxAdvisory.com for a confidential consultation. Your options are better before the deadlines start passing.