



Information for Congressional Staff

From Your District Liaison

Topic:

The IRS is taking the step to avoid confusion for taxpayers who previously received a balance due notice (CP14) and mailed a payment to the IRS; however, due to a backlog of mail, that payment may still be unopened.

Key Points:

- Any payments will be posted as of the date we received them rather than the date the agency processed them. To avoid penalties and interest, taxpayers should not cancel their checks and should ensure funds continue to be available so the IRS can process them.
- IRS notices CP501, CP503 and CP504 are follow-ups to the CP 14. They are typically sent automatically to taxpayers who do not respond to the CP14. These automatic follow-up notices will be temporarily stopped until the backlog of mail is reduced.
- The IRS will continue to assess the mail inventory to determine the appropriate time to resume the follow-up notices. However, taxpayers who have received but not yet responded to a CP14 balance due notice are encouraged to promptly respond.

Due to high call volumes, the IRS suggests waiting to contact the agency about any unprocessed paper payments still pending. See [IRS.gov/payments](https://www.irs.gov/payments) for options to make payments other than by mail.

For more information see [IRS temporarily stops mailing notices to taxpayers with balances due](#), posted August 21, 2020. The page can be easily shared on social media.

Please share this message, but not my contact information, with taxpayers, local officials and agencies, and other stakeholders in your district and state. If shared information generates questions, direct them to [IRS.gov](https://www.irs.gov) or your office can contact me.