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AFairchild CPA

IRS Notice Checklist

What to do when you receive a letter or notice from the IRS.

2026 Client Resource

Start here - do not ignore the notice.

Open the notice, read it carefully, and note the response or payment deadline. IRS notices explain why the IRS is contacting you and what action, if any, is required. Upload the complete notice to AFairchild through the secure client portal as soon as possible.

1. Capture the key information

- ☐ Notice or letter number (for example, CP or LTR number) shown on the notice.
- ☐ Tax year or tax period referenced in the notice.
- ☐ Notice date and the date a response or payment is due.
- ☐ Amount shown as due, refund adjustment, proposed change, or other action.
- ☐ Name and taxpayer/business identification information shown on the notice.
- ☐ Contact phone number, mailing address, or secure upload instructions printed on the notice.

2. Gather the documents that relate to the notice

- ☐ A complete copy of every page of the IRS notice or letter, including response forms and inserts.
- ☐ The tax return for the year referenced in the notice, including schedules and attachments.
- ☐ W-2s, 1099s, K-1s, brokerage statements, payroll records, or other forms related to the issue.
- ☐ Proof of payments or estimated tax payments, including confirmation numbers or canceled check images if applicable.
- ☐ Prior IRS correspondence about the same issue, including letters you sent and IRS responses you received.
- ☐ Supporting records that explain why you agree or disagree with the notice, such as receipts, closing statements, basis records, or account statements.

Send copies, not original supporting documents, unless the IRS notice specifically instructs otherwise.

Secure information reminder

Do not email notices or documents containing Social Security numbers, bank information, or other sensitive tax information. Upload them through the AFairchild secure client portal.

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Review. Gather. Respond by the deadline.

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3. Before responding to the IRS

- ☐ Compare the notice to the filed tax return and your records. Identify exactly what the IRS changed, questioned, or requested.
- ☐ Do not assume the notice is correct or incorrect until the underlying records have been reviewed.
- ☐ Do not send a response just because a deadline is approaching without first understanding what the notice requests.
- ☐ If you agree with the notice, follow the instructions and take the requested action. A written reply may not be required unless the notice specifically asks for one.
- ☐ If you disagree, preserve your appeal or response rights by following the notice instructions and responding by the stated deadline.
- ☐ If a balance is due and you cannot pay in full, discuss payment options promptly; interest and applicable penalties may continue until the balance is paid.

4. If you are sending the notice to AFairchild

- ☐ Upload the entire notice - front and back of all pages - not just the first page.
- ☐ Include the related tax return and the supporting documents listed above.
- ☐ Tell us whether you have already contacted the IRS, made a payment, or submitted a response.
- ☐ Tell us about any deadlines, scheduled calls, appointments, or prior correspondence related to the matter.
- ☐ Let us know whether you agree with the IRS position, disagree with it, or are unsure.
- ☐ Keep a copy of everything submitted to AFairchild and everything ultimately sent to the IRS.

5. Watch for possible scams

- ☐ Verify the notice number and issue using IRS.gov if anything appears unusual.
- ☐ Do not provide personal or banking information in response to an unexpected text message, social-media message, or email claiming to be the IRS.
- ☐ If the notice appears suspicious, verify it using the contact information on IRS.gov or your IRS Online Account before taking action.

> **Received a notice? Send it early.**
> The sooner AFairchild receives the complete notice and related records, the more time our team has to review the issue and help determine the appropriate next step before the deadline.

General information only. The appropriate response depends on the specific notice, tax year, facts, and deadlines involved.