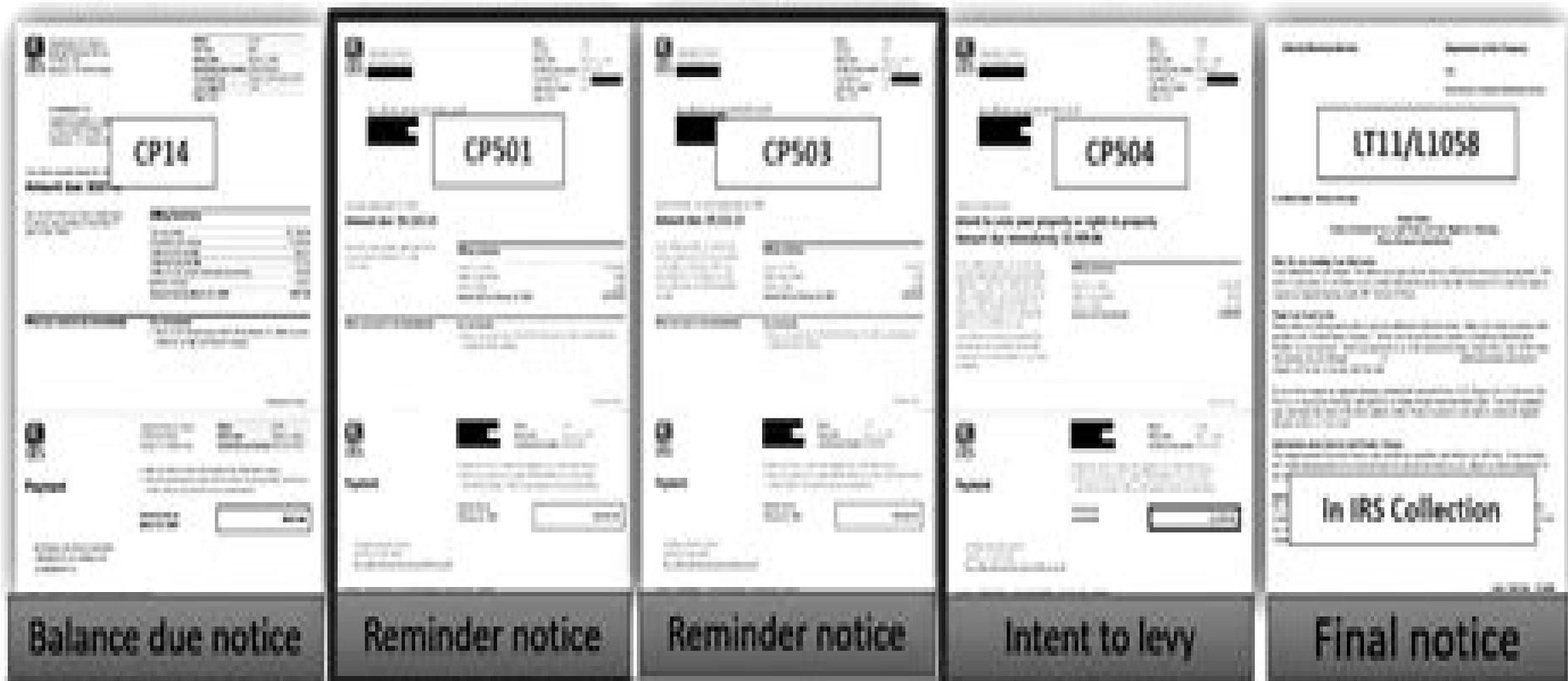


Normal IRS Collection Notice Stream: 4/15 e-filer

Taxpayer files on 4/15 with a balance owed, will receive the following notices before IRS will enforce collection:



*4/15 e-filers receive CP14 notices in the first week of June

If the taxpayer has another year with a balance owed, the IRS can skip the CP501 and CP503 – shortening the collection notice duration

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Michael I. Saltzman



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Internal Revenue Bulletin United States. Internal Revenue Service,2000 **Internal Revenue Cumulative Bulletin** United States. Internal Revenue Service,2002 *Title 26 Internal Revenue Parts 300 to 499 (Revised as of April 1, 2014)* Office of The Federal Register, Enhanced by IntraWEB, LLC,2014-04 The Code of Federal Regulations Title 26 contains the codified Federal laws and regulations that are in effect as of the date of the publication pertaining to Federal taxes and the Internal Revenue Service **IRS Practice and Procedure** Michael I. Saltzman,2002 *Basic Bible Church of America, Auxillary Chapter 11004 V. Commissioner of Internal Revenue* ,1983 **Internal Revenue Service Practice and Procedure Deskbook** Ira L. Shafiroff,1998 Unless you have worked for the IRS it s pretty hard to get a handle on the inner workings of this massive governmental agency and use that information to most effectively represent your clients The new third edition of the Internal Revenue Service Practice Procedure Deskbook written by a former IRS Tax Examiner puts valuable insider tips to work for you offering proven techniques and practice oriented advice for resolving IRS disputes Now published in an easy to use looseleaf format the new edition of the Deskbook is fully updated to reflect and analyse the numerous changes in federal tax procedure including analysis of the IRS Restructuring and Reform Act of 1998 Taxpayer Bill of Rights 2 and 3 and the Taxpayer Relief Act of 1997 In addition Internal Revenue Service Practice Procedure Deskbook contains a substantial appendix which includes sample forms and letters such as sample protest letters to the Appeals Office and a model Tax Court petition as well as the official IRS Audit Handbook **IRS Procedural Forms and Analysis** ,1998 **Battling the IRS** David J. Silverman,1991 *California. Court of Appeal (2nd Appellate District). Records and Briefs* California (State)., Number of Exhibits 3 *IRS Practice and Procedure Manual* ,1990 Report Chicago Bar Association,1955 California. Court of Appeal (1st Appellate District). Records and Briefs California (State)., Received document entitled MOTION TO TAKE JUDICIAL NOTICE AND MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT THEREOF *Hayden V. Commissioner of Internal Revenue* ,1999 *Adams V. Commissioner of Internal Revenue* ,1983 *Acts and Resolves Passed by the ... Legislature of the State of Maine* Maine,1911 **Acts and Resolves as Passed by the Legislature** Maine,1911 *Practical Guide to Handling IRS Income Tax Audits* Ralph L. Guyette,1986 *Reference Tables of Changes Made in the Revised Statutes of Maine by the Public Laws of 1905, 1907, 1909 and 1911 and of the Amendments to the Constitution, 1905-1910* Maine,1911 **State of Illinois V. Salome** ,1990 **United States, Internal Revenue Service V. Charlton** ,1992

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