



Frequently Asked Questions: Resumption of Field Collections Activities

Will failure to pay and failure to file penalties be abated during the shutdown period?

The lapse in federal appropriations during the government shutdown did not affect the federal tax law. Individuals and businesses were required to keep filing their tax returns and making payments with the IRS. Failure to pay and failure to file penalties are charged on tax from the due date of the return until the date of payment.

How does the shutdown period affect my repayment plan with my Revenue Officer (RO)? I was working with the RO towards an installment agreement.

Once your revenue officer has reviewed mail, voice messages, the status of their assigned inventory and completed administrative tasks to restart operations, they will begin to reestablish contact to work with you towards resolution of your tax account issue. This process will take a number of business days to complete.

I missed an appointment with my Revenue Officer, am I going to be penalized?

Since your Revenue Officer was furloughed during the shutdown, they were prohibited from performing their duties. Once your Revenue Officer has completed a review of their inventory, they will reach out to you to reschedule your appointment. This process will take several business days to complete.

I needed to make a payment and provide information to my assigned Revenue Officer during the shutdown period, I was unable to do so, will this affect me?

No. Since your Revenue Officer was furloughed during the shutdown, they were prohibited from performing their duties. Your assigned Revenue Officer will work with you to secure the necessary information to move your case forward to resolution. In the meantime, you can reach out to your Revenue Officer during normal business hours.

If a Notice of Levy has been issued/received, who should I contact?

Please use the telephone number provided on the notice.

I filed a request for a notice of discharge and I have an imminent closing. Is there contact information available?

For additional information regarding a request for discharge, you can refer to [Publication 4235](#) to find your local Collection Advisory Office for lien issues.

Where should questions regarding lien release/withdrawal issues be directed?

For additional information regarding a lien release or withdrawal issue, you can refer to [Publication 4235](#) to find your local Collection Advisory Office.