



## How to know it's really the IRS calling or knocking on your door

Many taxpayers have encountered individuals impersonating IRS officials – in person, over the telephone and via email. Don't get scammed. We want you to understand how and when the IRS contacts taxpayers and help you determine whether a contact you may have received is truly from an IRS employee.

The IRS initiates most contacts through regular mail delivered by the United States Postal Service.

However, there are special circumstances in which the IRS will call or come to a home or business, such as when a taxpayer has an overdue tax bill, to secure a delinquent tax return or a delinquent employment tax payment, or to tour a business as part of an audit or during criminal investigations.

Even then, taxpayers will generally first receive several letters (called "notices") from the IRS in the mail.

### **Note that the IRS does not:**

- Call to demand immediate payment using a specific payment method such as a prepaid debit card, gift card or wire transfer. Generally, the IRS will first mail a bill to any taxpayer who owes taxes.
- Demand that you pay taxes without the opportunity to question or appeal the amount they say you owe. You should also be advised of [your rights as a taxpayer](#).
- Threaten to bring in local police, immigration officers or other law-enforcement to have you arrested for not paying. The IRS also cannot revoke your driver's license, business licenses, or immigration status. Threats like these are common tactics scam artists use to trick victims into buying into their schemes.

### **If you owe taxes:**

The IRS instructs taxpayers to make payments to the "United States Treasury." The IRS provides specific guidelines on how you can make a tax payment at [irs.gov/payments](https://www.irs.gov/payments).

### **Here is what the IRS will do:**

If an IRS representative visits you, he or she will always provide two forms of official credentials called a pocket commission and a [HSPD-12](#) card. HSPD-12 is a government-wide standard for secure and reliable forms of identification for Federal employees and contractors. You have the right to see these credentials.

### **Collection**

IRS collection employees may call or come to a home or business unannounced to collect a tax debt. They will not demand that you make an immediate payment to a source other than the U.S. Treasury.

Learn more about the [IRS revenue officers' collection work](#).

The IRS can assign certain cases to private debt collectors but only after giving the taxpayer and his or her representative, if one is appointed, written notice. Private collection agencies will not ask for payment on a prepaid debit card or gift card. Taxpayers can learn about the IRS payment options on [IRS.gov/payments](https://www.irs.gov/payments). Payment by check should be payable to the U.S. Treasury and sent directly to the IRS, not the private collection agency.

Learn more about how to know if it's really an IRS [Private Debt Collector](#).

## Audits

IRS employees conducting audits may call taxpayers to set up appointments or to discuss items with the taxpayers, but not without having first attempted to notify them by mail. After mailing an official notification of an audit, an auditor/tax examiner may call to discuss items pertaining to the audit.

Learn more about the [IRS audit process](#).

## Criminal Investigations

IRS criminal investigators may visit a taxpayer's home or business unannounced while conducting an investigation. However, these are federal law enforcement agents and they will not demand any sort of payment.

Learn more about the [What Criminal Investigation Does](#) and [How Criminal Investigations are Initiated](#).

## Beware of Impersonations

Scams take many shapes and forms, such as phone calls, letters and emails. Many IRS impersonators use threats to intimidate and bully people into paying a fabricated tax bill. They may even threaten to arrest or deport their would-be victim if the victim doesn't comply.

For a comprehensive listing of recent tax scams and consumer alerts, visit [Tax Scams/Consumer Alerts](#).

## Know Who to Contact

- Contact the Treasury Inspector General for Tax Administration to report a phone scam. Use their "[IRS Impersonation Scam Reporting](#)" web page. You can also call 800-366-4484.
- Report phone scams to the Federal Trade Commission. Use the "[FTC Complaint Assistant](#)" on FTC.gov. Please add "IRS Telephone Scam" in the notes.
- Report an unsolicited email claiming to be from the IRS, or an IRS-related component like the Electronic Federal Tax Payment System, to the IRS at [phishing@irs.gov](mailto:phishing@irs.gov).

## See also:

- [Private Debt Collection](#)
- [Security Summit](#)
- [IRS Taxpayers Bill of Rights](#)
- [Secure tax payment options](#)
- [Consumer Alerts](#)
- [Report Phishing](#)
- [Phone Scams](#)