The United States didn't start collecting income tax on residents' incomes until 1913. It largely only affected the wealthy, but the taxes were significant enough to establish a specific court for tax matters in 1924. After World War II was declared two decades into the Golden Age of Hollywood, the pressing need for stable cash flows into federal coffers created the automated tax withholding system we still use today.

With income taxes now affecting a majority of American workers and moviegoers, it wasn't long before the IRS started appearing in movies and TV. As the tax code grew more complicated, enforcement and collection actions ramped up. This made for an expedient faceless villain that could flesh out a subplot in the latest flick, as labyrinthine tax filing rituals were baked into the apple pie of Americana.

But how accurate are these depictions of IRS enforcement? Usually, they're just dramatized for entertainment value and provide a fairly black-and-white villain the audience won't find sympathetic due to universal dislike. It turns out that more realistic portrayals of audits and interactions with IRS personnel would make for pretty dull content. Here are the top three concepts typically seen in our entertainment that are utterly off-base from how the IRS works in real life, even if they make for convenient plot points.

The IRS Can't Just Take Your House to Pay Off Back Taxes

Back taxes can easily sneak up on you depending on how much you earn and where the money comes from. Most people have taxes withheld from their salaries, and they can easily change how much is taken out of each paycheck. Still, tax debt quickly snowballs if you're self-employed or live off pension and investment income. Losing a parent, spouse, or trusted family accountant who usually handled your taxes also frequently causes back taxes to accumulate.

While this is a realistic premise, movie and TV scenes showing what happens after the back taxes rack up tend to be dramatic.

One of the most notable portrayals of this is in the 1996 cult sports comedy *Happy Gilmore*. The titular Gilmore, played by Adam Sandler, frantically tries to save his grandmother's house after she gets a notice from the IRS. It states that she has 90 days to pay a massive amount of back taxes she cannot afford, or she will lose her house.

Happy Gilmore came out two years before then-President Bill Clinton signed a staggering reform into law called The IRS Restructuring and Reform Act of 1998. The landmark legislation created the IRS Oversight Board and the Taxpayer Bill of Rights, among numerous changes to enforcement and collection procedures. This new law made it so that the IRS can't seize your primary residence to satisfy tax debts of $5,000 or less.

Happy Gilmore's grandmother owed $270,000. Despite this reform not coming for another two years, collection actions worked even slower in the 20th century. She must have ignored past tax bills for an *incredibly* long time to reach the point that the IRS planned to levy her house.

Because seizing and selling a house takes time, the IRS prefers to garnish income like wages along with assets that have higher liquidity like bank accounts, stocks, and retirement funds. [You can get a levy reversed] if it's causing financial hardship, although it doesn't erase the debt. Subsequently, repo men would not show up at your home to seize furniture under the government's orders. The levy notice would need to outline everything the IRS intends to seize. You can even get a levy reversed at the last minute if you can prove it was made in error or would cause undue hardship.

You Will Never Receive a Threatening Phone Call from the IRS

A threatening phone call from IRS agents who want to collect past due taxes or fine you for a poorly-prepared tax return is simply Hollywood dramatization. In real life, the callers are scam artists weaponizing public disdain for America’s overly complex tax system to con their marks.

The Clinton-era IRS reform established a standard of conduct for IRS agents in their dealings with the public. After legislators and taxpayer advocates listened to complaints from taxpayers who felt that they were bullied and coerced by IRS personnel, the 1998 IRS reform called for retraining of agents and officers who dealt with the public. Even if a taxpayer is being uncooperative, they cannot use rudeness or force unless that person is putting themselves, the agent, or others in danger.

Most of all, the IRS does not ever call you on the phone unless you're already in touch with them and request a callback. If they suspect something is off with your tax return or the automated system catches it, you will receive a written notice in the mail that is usually automated. Audit notices are also sent to your last known address.

IRS Agents Can't Show Up At Your Home or Business Unannounced

Several movies and TV shows in the past few decades have depicted crack teams of IRS agents turning up on the doorstep at dinnertime to serve the hapless protagonist with audit papers or even arrest them.

An interesting example that could be an entire essay by itself is an episode from the ninth season of *The Simpsons*, "The Trouble with Trillions." Panicked about filing his taxes so late, Homer Simpson hastily assembles what the IRS dubs a "frivolous tax return."

Frivolous tax returns are classified differently than fraudulent returns. The chief difference is that a fraudulent return uses some truthful information while willfully providing some falsehoods to pay less tax or other favorable outcomes. In contrast, frivolous returns are an obvious form of trolling the agency because the entries purposely try to break IRS processing software, such as entering six zeroes for your income, or the claims made are preposterous. Homer claims that he has nine dependent children, in which Lisa is a clergy member and Bart is a disabled veteran, while baby Maggie is seven different people.

In real life, people often fraudulently claimed dependents until 1986, when the IRS mandated that dependents must have a valid Social Security number. Over 7 million "missing children" suddenly disappeared from the IRS dependent database in the 1987 tax year. Given that math and following the law aren't exactly Homer Simpson's strong suits, it's unsurprising he'd continue this practice well after this mandate.

However, what isn't realistic is the armed IRS agents turning up at Moe's Tavern shortly after he filed his monstrously frivolous return. Tax returns take a long time to process. You won't hear anything until summertime at the earliest, even if you filed a frivolous return.

Field audits, the type commonly seen in movies and TV where an agent comes to your home and investigates, are rarely conducted to begin with. They've become even rarer in the 2000s onward as the IRS has faced repeated budget cuts. The agency reports that for the 2013-5 tax years, just 0.33% of tax returns were pulled for examination for taxpayers who reported $50,000-$75,000 in positive income (which is probably the bracket Homer Simpson would fall into in real life). Given that most examinations are conducted through a "desk audit" method by mail and phone, live field audits are even rarer.

In the infinitesimally rare chance you are selected for a field audit, IRS agents don't appear on your doorstep or hunt you down when you're at a bar with friends. The IRS will notify you by mail. Unlike automated underreporter notices and desk audit letters, field audit letters will be hand-addressed to you and signed by an auditor from your regional IRS office.

Field audit letters aren't served to you by someone in public or your home like subpoenas. Most of all, if someone like Homer Simpson needed more time to file his taxes because he just forgot, he could file an extension request before the end of Tax Day to get six more months to file. Or just file late and pay a penalty that would be astronomically lower than the fines for frivolous tax returns.