

IRS Notice Response Guide

Organize the notice and protect your response options

An IRS letter may concern your client, your personal taxes, a preparer penalty, or participation in e-file. Identify the issue before responding. This guide helps you organize the matter for a timely review; it does not calculate a legal deadline.

Start with the entire notice

- ☐ Save every page, attachment and envelope. Record when and how it arrived; keep the original paper or original electronic message.
- ☐ Record the notice or letter number, date, tax periods, named recipient, requested action, stated deadline and IRS contact information.
- ☐ Verify suspicious communications through an independently obtained official IRS contact channel before sending information or paying.
- ☐ Calendar the earliest stated deadline and a reminder before it. Have counsel verify how it is computed. A request for an extension does not itself extend a deadline.

Identify which problem you have

Notice concerns	Prepare for review
Client return	Determine the client's issue and your role. Consider whether defending your own preparation creates a conflict.
Preparer penalty	Gather the examination request, proposed penalty materials, affected files and prior responses.
EFIN ERO suitability	Save the full decision and appeal instructions; assess any restriction on ongoing filing.
Your personal or business tax	Gather the relevant returns, transcripts, payment records and prior IRS correspondence.
Summons or criminal contact	Contact defense counsel promptly. Use the separate summons or criminal investigation guide.

Keep the matters separate. A client's tax liability and your preparer exposure may involve different records, defenses and deadlines. Do not assume one response resolves both.

When to involve counsel: proposed preparer penalties, e-file suspension or expulsion, requests implicating multiple clients, allegations of false information, summonses, or criminal contact warrant prompt legal review. Appeal and refund procedures depend on the specific penalty and stage.

Need help protecting your tax practice? [Schedule a confidential consultation](#) | (770) 829-0529

Sources [IRS preparer penalties](#); [IRS preparer penalty procedures](#); [IRS Publication 3498](#); [IRS Publication 3112](#). Reviewed October 22, 2026.

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