The Taxpayer Roadmap 2019

An Illustration of the Modern United States Tax System

The map below illustrates, at a very high level, the stages of a taxpayer's journey, from getting answers to tax law questions, all the way through audits, appeals, collection, and litigation. It shows the complexity of tax administration, with its connections and overlaps and repetitions between stages. As you can see from its numerous twists and turns, the road to compliance isn't always easy to navigate. But we hope this map helps taxpayers find their way. A project of the Taxpayer Advocate Service.

For more information visit **taxpayeradvocate.irs.gov**

TAXPAYER ADVOCATE SERVICE
YOUR VOICE AT THE IRS

KEY

Stops

- Tax Notice
- Automated Process
- Action/Decision
- End/Case Closed
- Process
- Decision Point
- Choice

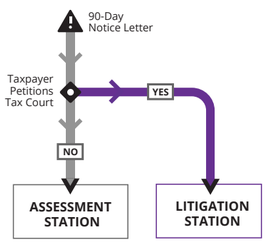
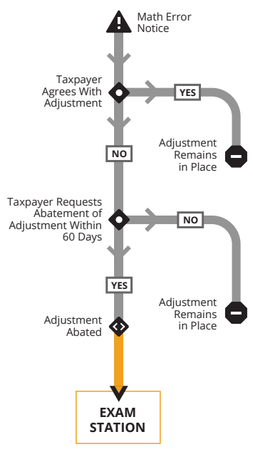
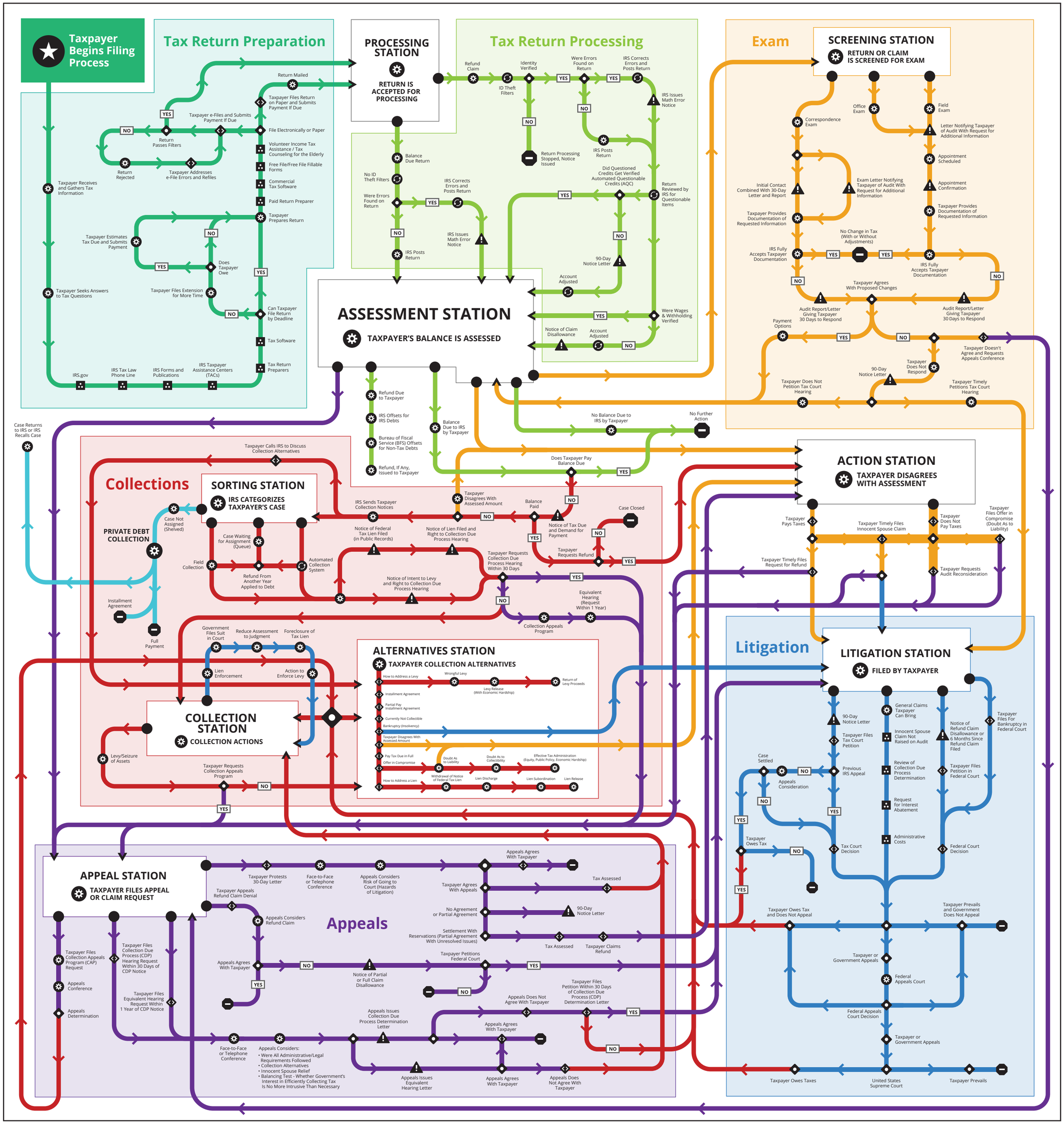
- Station's Departures
- Station's Arrivals
- Line Direction

Lines

- Tax Preparation
- Tax Return Processing
- Collections
- Exam
- Appeals
- Litigation
- Private Debt Collection

90-DAY NOTICE LETTER

Notice Giving Taxpayer 90 Days to Petition Tax Court (150 Days If Outside United States)



MATH ERROR NOTICE