



within the IRS.”[11] The TAS helps taxpayers if there is an “IRS problem, if [the taxpayer’s] problem is causing financial difficulty, or if [the taxpayer] believe[s] an IRS system or procedure isn’t working as it should.”[12] The TAS would not initiate contact to a taxpayer “out of the blue.”[13]

The IRS has created a list of ways for people to determine whether the person calling is an authentic IRS employee or an impersonator contacting the taxpayer. Most IRS contact and correspondence is done through regular mail delivered by the United States Postal Service (USPS).[14] However, the IRS notes that there are special circumstances in which the IRS will call or come to a home or business in person “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.”[15] If an IRS employee visits a taxpayer in person, they 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.”[16]

If you determine you have been targeted by a phishing scam, the IRS encourages you to report it. To report a phishing scam, some steps to take include the following:

- If a taxpayer receives an email claiming to be from the IRS that contains a request for “personal information, taxes associated with a large investment, inheritance or lottery[,]” forward the email as-is to [phishing@irs.gov](mailto:phishing@irs.gov)[17]

- If a taxpayer receives a suspicious telephone call:
  - 1.If the phone call is IRS-related, report the call to the Treasury Inspector General for Tax Administration via their online complaint form at <https://www.tigta.gov/reportcrime-misconduct>.[18]
  - 2.If the phone call is Treasury-related, report the call to the Office of the Treasury Inspector General via email at [OIGCounsel@oig.treas.gov](mailto:OIGCounsel@oig.treas.gov).[19]
  - 3.In addition, report any IRS- or Treasury-related fraudulent calls to [phishing@irs.gov](mailto:phishing@irs.gov) with the subject “IRS Phone Scam.”[20]

As a taxpayer, if you find yourself unsure if it is the IRS contacting you or a potential phishing scam, refer to the IRS website for additional guidance on how to differentiate legitimate IRS contact from phishing scams.

[11] IRS Warns of New Phone Scam Using Taxpayer Advocate Service Numbers, INTERNAL REVENUE SERV. (Mar. 15, 2019), <https://www.irs.gov/newsroom/irs-warns-of-new-phone-scam-using-taxpayer-advocate-service-numbers>.

[12] *Id.*

[13] *Id.*

[14] How to Know It’s Really the IRS Calling or Knocking on Your Door, INTERNAL REVENUE SERV. (Apr. 19, 2017), <https://www.irs.gov/newsroom/how-to-know-its-really-the-irs-calling-or-knocking-on-your-door>.

[15] *Id.*

[16] *Id.*

[17] Report Phishing and Online Scams, INTERNAL REVENUE SERV., <https://www.irs.gov/privacy-disclosure/report-phishing> (last updated Jan. 20, 2023).

[18] *Id.*; Hotline, U.S. TREASURY INSPECTOR GEN. FOR TAX ADMIN., <https://www.tigta.gov/reportcrime-misconduct>.

[19] Report Phishing and Online Scams, INTERNAL REVENUE SERV., <https://www.irs.gov/privacy-disclosure/report-phishing> (last updated Jan. 20, 2023).

[20] *Id.*