



Department of the Treasury  
Internal Revenue Service  
Kansas City, MO 64999-0010

Notice	CP40
Notice date	June 29, 2020
Taxpayer ID number	[REDACTED]
Tax form	[REDACTED]
Tax year	2018
Taxpayer authentication number	[REDACTED]
To contact us	844-875-3420
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## We assigned your overdue tax account to a private collection agency

Current law requires us to contract with qualified private collection agencies to assist in collecting certain overdue federal taxes. We have assigned your account to the following agency:

Pioneer Credit Recovery, Inc.  
PO Box 500  
Horseheads, NY 14845  
800-448-3531

### What happens next

The private collection agency will work with you to resolve your overdue account. The private collection agency will explain payment options to help you find one that is best for you. It also will provide you with a payment plan if you can't pay the full amount at this time.

You can pay online now at [www.irs.gov/directpay](http://www.irs.gov/directpay) or visit [www.irs.gov/payments](http://www.irs.gov/payments) for more information about ways to pay. If paying by check or money order, make the check or money order payable to the United States Treasury. Include your name, social security number, and the tax year on your payment and send it to the address on this notice. These are the only forms of payment the IRS accepts. We'll never ask you to pay using any form of pre-paid card or store or online gift card.

The private collection agency is required to maintain the security and privacy of your tax information. To do this, it will ask you to provide your name and address of record before assisting you in resolving your account. Also, it will perform two-party verification by asking you for the first five numbers of your taxpayer authentication number at the top of this notice. The private collection agency will then provide the subsequent five numbers.

**Keep this notice for your records.** You'll need information from it to complete the two-party verification.

See the enclosed Publication 4518, What You Can Expect When the IRS Assigns Your Account to a Private Collection Agency, for more information.

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## Additional information

- Visit [www.irs.gov/cp40](http://www.irs.gov/cp40)
- You can also find the following online:
  - Publication 1, Your Rights as a Taxpayer
- For tax forms or publications, visit [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).

### Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but t been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov) or call 877-777-4778.

### Low Income Taxpayer Clinics (LITC)

Tax professionals who are independent from the IRS may be able to help you. Low Income Taxpayer Clinics (LITCs) can represent low income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:

- Go to [www.taxpayeradvocate.irs.gov/litcmap](http://www.taxpayeradvocate.irs.gov/litcmap);
  - Download IRS Publication 4134, Low Income Taxpayer Clinic List available at [www.irs.gov](http://www.irs.gov); or
  - Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.
- State bar associations, state or local society of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.