



IRS to restart sending 500 series balance due notices

Updated: November 16, 2020

October 23, 2020

The IRS will resume issuing the 500 series balance due notices to taxpayers later in October. These notices were paused on May 9 due to COVID-19.

Although the IRS continued to issue most agency notices, the 500 series were suspended temporarily due to COVID-19. Some taxpayers have started to receive the updated 500 series notices with current issuance and payment dates.

The 500 series includes three different types of notices that alert taxpayers about varying stages of nonpayment — the [CP501](#), the [CP503](#) and the [CP504](#).

The [CP501](#) notice alerts individual taxpayers that they still have a balance due and what their options are, while the [CP503](#) alerts them that the IRS hasn't heard from them and they may be subject to a lien if they don't pay. The [CP504](#) alerts taxpayers that they must pay their balances immediately or possibly face a levy of their state income tax refunds. These series of notices are generally sent to taxpayers if they don't respond to or pay their initial notice and demand [CP14](#).

Taxpayers who are unable to pay are encouraged to consider available [payment options](#) as penalties and interest continue to accrue.

Taxpayers who were impacted by the pandemic or other circumstances may qualify for relief from penalties due to [reasonable cause](#) if they made an effort to comply with the requirements of the law, but were unable to meet their tax obligations, due to facts and circumstances beyond their control. Taxpayers should call the toll-free number on their notice to request penalty relief due to reasonable cause if they feel they qualify and have the necessary supporting documentation. More information on [reasonable cause relief](#) is available at [IRS.gov](#).

[Payment options](#) and additional information are available on [IRS.gov](#).

Page Last Reviewed or Updated: 16-Nov-2020