

IRS Statement on Balance Due Notices

Cross References

- <https://www.irs.gov/newsroom/irs-statement-on-balance-due-notices-cp14>

The IRS is aware that some taxpayers are receiving CP14 (Balance Due, No Math Error) notices indicating a balance due even though payments were made with their 2023 tax return.

Who is affected. Taxpayers who paid electronically or by check with their 2023 tax return, may show their accounts as pending, although the IRS has received and processed payment through their banking institution. The notice may have been initiated before the payment was processed on the account, or the payment may have been processed but contained errors and requires additional handling to address the error before updating the tax account.

No immediate action or phone call needed. Taxpayers who receive a notice but paid the tax they owed in full and on time, electronically or by check, should not respond to the notice at this time. The IRS is researching the matter and will provide an update as soon as possible.

Note that any assessed penalties and interest will be automatically adjusted when the payment(s) are applied correctly by the IRS.

Taxpayers who paid only part of the tax reported due on their 2023 return should pay the remaining balance or follow instructions on the notice to enter into an installment agreement or request additional collection alternatives.

For affected taxpayers, the IRS apologizes for the inconvenience this payment processing delay has caused.