

**October 2016****BEWARE OF FAKE TAX BILL NOTICES**

Two weeks ago the IRS issued an alert to taxpayers and tax professionals to be on guard against fake emails containing an IRS tax bill related to the Affordable Care Act (ACA). The scam involves an email with an attachment of a fake CP2000 notice for tax year 2015. The CP2000 notice is a notice commonly mailed to taxpayers through the United States Postal Service; it is never sent as an attachment to an email to taxpayers. A few indicators that the CP2000 notice is fake:

1. These fake notices are being sent electronically even though the IRS does not initiate contact with taxpayers by email or through social media platforms.
2. The CP2000 notices appear to be issued from an Austin, Texas address.
3. The underreported issue is related to the ACA requesting information regarding 2014 coverage.
4. The payment voucher lists the letter number as 105C.
5. The fake CP2000 notice includes a payment request that taxpayers must mail a check made out to "I.R.S." to the "Austin Processing Center" at a P.O. Box address.
6. The check request is in addition to a "payment" link within the email itself.

You may check out a sample fake CP2000 notice here - [Fake CP2000 Notice](#). If you receive this scam email, do not respond and do not open the attachment. Forward the email to phishing@irs.gov and then delete it.

If you receive a CP2000 notice in the mail, you can compare it to a sample genuine CP2000 notice from the IRS here - [IRS CP2000 Notice](#) to help you determine if the notice is from the IRS.

IRS impersonation scams take many forms: threatening telephone calls, phishing emails, and demanding letters. To be more informed about these scams, please refer to our previous client memos here - [IRS Warning of Tax Time Scams](#).

If you need assistance identifying or reporting any of the tax time scams, please do not hesitate to contact us. You may view a copy of this and other FBD client memos on our website under PUBLICATIONS/Client memos - <http://www.fbco.com/publications/Client memos>.

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