



## RO Visit Fact Sheet

FS-2023-17, July 2023

The Internal Revenue Service announced a major policy change in July 2023 that ends most unannounced visits to taxpayers by agency Revenue Officers (ROs) to reduce public confusion and enhance overall safety measures for taxpayers and employees.

This change is part of a larger effort to transform IRS operations following passage of the Inflation Reduction Act last year and the creation of the new IRS Strategic Operating Plan in April.

Instead of making an unannounced or unscheduled field visit, ROs will send an appointment letter to schedule an initial or follow-up meeting with the taxpayer. Revenue Officer unannounced visits will only be done in a few unique circumstances.

The rest of the IRS collection process will remain the same and will depend on the facts and circumstances of the case. Information on the IRS collection process is available on [IRS.gov](http://IRS.gov).

### What is a Revenue Officer?

IRS Revenue Officers are unarmed civil agency employees whose duties include visiting households and businesses to help taxpayers resolve their account balances.

Their job is to collect taxes that are delinquent and have not been paid to the IRS and to secure tax returns that are overdue from taxpayers.

The IRS currently has about 2,300 Revenue Officers working cases across the country.

Revenue Officers educate taxpayers on their tax filing and paying obligations and provide guidance and service on a wide range of financial issues to help the taxpayer resolve their tax issues.

They also ensure taxpayers are aware of their rights under the law and provide them with quality customer service.

### How Revenue Officers work

Revenue Officers conduct scheduled interviews with taxpayers and/or their representatives face-to-face or by telephone if appropriate. This is done as part of the process of collecting delinquent taxes and securing delinquent tax returns.

Through interviews and research, the ROs get and analyze financial information to determine the taxpayer's ability to pay their tax bill. Taxpayers could be individuals or businesses.

ROs consider alternative means of resolving tax debt issues when the taxpayer cannot pay the debt in full and provide taxpayers with resources that can help, including:

- Setting up payment agreements that allow the taxpayer to pay the bill over time
- When appropriate, granting relief from penalties imposed when the tax bill is overdue
- Suspending collection of accounts due to financial hardship



- The IRS makes every attempt to come to an agreement with the taxpayer, when this is not possible other enforcement actions may be taken. More information on the IRS collection process is available on [IRS.gov](http://IRS.gov).

## Difference between Revenue Officers and other IRS officials

The IRS has multiple positions that could sound similar to the public, but they have very different, important jobs interacting with taxpayers. In addition to Revenue Officers, there are revenue agents and IRS-Criminal Investigation special agents also could meet with taxpayers at their homes or businesses but for different purposes.

**Revenue Agents** are unarmed, civil agency employees that are skilled auditors who typically conduct in-person field audits. These are normally scheduled at the taxpayer's home, place of business or accountant's office where the organization's financial books and records are located.

Revenue Agents will make contact via mail or phone prior to any visit, except in unique, specific circumstances.

## Confirming if it's an RO or an RA

Revenue Officers and Revenue Agents are unarmed and carry two forms of official credentials with a serial number and their photo. Taxpayers have the right to see each of these credentials and can also request an additional method to verify their identification.

Remember, taxpayers should know they have a tax issue before these visits occur since multiple mailings occur.

More information on [identifying legitimate IRS representatives](#) and how to [report scams](#) can be found at [IRS.gov](http://IRS.gov).

**IRS-Criminal Investigation Special Agents** are law enforcement federal agents who have the sole authority to investigate potential criminal violations of our nation's Internal Revenue Code and related financial crimes. They do not work civil tax cases and are part of the IRS Criminal Investigation division, or IRS-CI.

IRS-CI's investigative jurisdiction includes tax, money laundering and Bank Secrecy Act laws. Because of the expertise required to conduct these complex financial investigations, IRS Special Agents are considered the premier financial investigators for the federal government.

IRS-CI Special Agents are the *only* armed IRS personnel and always present their law enforcement credentials when conducting investigations. There are about 2,100 IRS-CI Special Agents in the United States and abroad.