



Department	Notice Number	enQ Number	Hours (EST)
Individual			
IRS General Line	(800) 829-1040	(844) 959-1040	7am - 10pm
IRS Practitioner Priority Service Individual	(866) 860-4259,2	(800) 477-4580	7am - 10pm
IRS Collections Individual	(800) 829-7650	(800) 935-2104	8am - 10:30pm
IRS Automated Underreporter Individual	(800) 829-8310	(800) 868-8209	7am - 10pm
IRS Correspondence Examination Individual	(866) 860-4259	(800) 597-4347	8am - 10pm
IRS e-Help Desk (e-Services)	(888) 841-4648 (866) 255-0654	(800) 674-3448	7:30am - 7pm
IRS Identity Verification	(800) 830-5084	(800) 975-5084	7am - 10pm
IRS Centralized Lien Line	(800) 913-6050	(800) 674-9650	8am - 8pm
IRS Brookhaven(Holtsville) OIC	(844) 805-4980	(800) 803-4980	8am - 11pm
IRS Balance Due	(800) 829-0115	(877) 782-0922	7am - 10pm
IRS International Line Individual	(267) 941-1000,1,4,1	(877) 298-6617	7am - 11pm
IRS Gift & Estate Taxes Line	(866) 699-4083	(866) 218-9331	10am - 2pm
IRS Special Compliance Unit	(833) 282-7220	(888) 632-9060	8am - 10pm
IRS Taxpayer Advocate Line	(877) 777-4778,1	(877) 770-4471	7am - 10pm
Business			
IRS Practitioner Priority Service Business	(866) 860-4259,3	(800) 347-7801	7am - 10pm
IRS Collections Business	(800) 829-3903	(800) 231-3903	8am - 10:30pm
IRS Correspondence Examination Business	(866) 860-4259	(888) 869-0161	7am - 10pm
IRS Tax Exempt Customer Account Services Line	(877) 829-5500	(877) 758-7781	8am - 8pm
IRS Business Problem Resolution (Payroll)	(800) 829-4933,3	(877) 609-0115	7am - 10pm
IRS Business and Specialty Tax Line and EIN Assignment	(800) 829-4933	(877) 994-4933	7am - 10pm
IRS International Line Business	(267) 941-1000,1,4,3	(877) 331-4127	7am - 11pm
IRS Excise Tax Help Line	(866) 699-4096	(866) 357-4419	8am - 6pm
IRS Tax Exempt Eligibility Determinations Line	(877) 829-5500	(877) 383-3341	8am - 8pm
State			
California Franchise Tax Board	(916) 845-7057	(888) 212-4443	11am - 7pm

Estimated enQ hold times are approximate.

How to use enQ

1. Call the Access Numbers for the respective department.
2. Enter your PIN at the voice prompt.
3. enQ will connect you to an agent.



enQ Departments

IRS General Line

Non practitioner line to ask general questions such as where is my refund.

IRS Practitioner Priority Service Individual

Call to secure IRS transcripts including TXMODA.

IRS Collections Individual

To respond to IRS notices and bills sent by ACS. Their notices will show ACS in the upper right corner

IRS Automated Underreporter Individual

To respond to any notices from the "Automated Underreporter Unit". Their notice will show AUR in the upper right corner. Includes CP2000 notice.

IRS Correspondence Examination Individual

To respond to IRS audits being conducted by mail.

IRS e-Help Desk (e-Services)

To resolve issues with electronic IRS services.

IRS Identity Verification

To verify that a taxpayer's identity is legitimate. To respond to identity theft issues.

IRS Centralized Lien Line

To determine the status of a federal tax Lien. To request a certificate of release for a federal tax lien.

IRS Brookhaven(Holtsville) OIC

To check the status of an OIC submitted. To provide follow-up info to offer examiners. To discuss the offer examiner's communication with the representative of the taxpayer.

IRS Balance Due

To follow up on CP11/CP12 notices, listed under Balance Due Questions.

IRS International Line Individual

Assistance for international taxpayers for individuals.

IRS Gift & Estate Taxes Line

Addressing the taxation of transfers of wealth made during someone's lifetime.

IRS Special Compliance Unit

Designed to help resolve complex tax compliance issues.

IRS Taxpayer Advocate Line

Independent assistance and help to protect your rights as a taxpayer.

IRS Practitioner Priority Service Business

Call to secure IRS transcripts including Tax Mod A

IRS Collections Business

To respond to IRS notices and bills sent by ACS. Their notices will show ACS in the upper right corner.

IRS Correspondence Examination Business

To respond to IRS notices and bills sent by ACS. Their notices will show ACS in the upper right corner.

IRS Tax Exempt Customer Account Services Line

Assists charities and nonprofits with tax-exempt status, filings, notices, and determination letters.

IRS Business Problem Resolution (Payroll)

To understand CP180 CP181, 940, 941, 943, 944, 945 notices and payroll questions.

IRS Business and Specialty Tax Line and EIN Assignment

For Businesses, Corporations, Partnerships and Trusts who need information and/or help regarding their Business Returns or Business (BMF) Accounts.

IRS International Line Business

Assistance for international taxpayers for business callers.

IRS Excise Tax Help Line

This line assists with inquiries about excise taxes.

IRS Tax Exempt Eligibility Determinations Line

Reviews and processes tax-exempt status applications such as Forms 1023 and 1024 for charities and nonprofits, and issues determination letters confirming eligibility under the Internal Revenue Code.

California Franchise Tax Board

Individuals and businesses use this line to address tax-related inquiries, concerns, and issues specific to the state of California.