The IRS has contracted the following private collection agencies (PCAs):

[CBE](http://www.cbegroup.com/)  
P.O. Box 2217  
Waterloo, IA 50704  
800-910-5837

[ConServe](https://www.conserve-arm.com/)  
P.O. Box 307  
Fairport, NY 14450  
844-853-4875

[Performant](https://www.performantcorp.com/solutions/recovery/internal-revenue-service/default.aspx)  
P.O. Box 9045  
Pleasanton, CA 94566  
844-807-9367

[Pioneer](https://pioneercreditrecovery.com/taxes)  
PO Box 500  
Horseheads, NY 14845  
800-448-3531

In order to have a taxpayer account returned to IRS collections the request MUST be submitted in writing to the outside agency assigned.

Date

Private Collection Agency

123 Main St

USA, US 12345

Taxpayer Name

Taxpayer Authentication Number (from CP40)

To Whom it May Concern,

I am writing on behalf of my client, the above listed taxpayer, to request that the tax balances dues assigned to your company be immediately returned to the Internal Revenue Service (IRS) for resolution of the outstanding tax. Please find enclosed a copy of form 2848 which has been submitted to the IRS.

Regards,

Tax Pro

Ph:

Fax: