

The Examination Process (Examinations by Mail)

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

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How to Get Help

 Do you have questions or need help right away? Call us. We're here to help you.

For General Information:

For information about a specific examination please contact the person named on the appointment letter.



For tax information and help:

Call the number on the letter you received or call us toll free at:

1-800-829-1040 (for 1040 filers)

1-800-829-4933 (for business filers)

1-800-829-4059 TTY/TDD



For tax forms and publications:

1-800-829-3676

1-800-829-4059 TTY/TDD

1-703-368-9694 Forms by Fax



Internet: www.irs.gov

You'll find answers to frequently asked tax questions, tax forms on-line, searchable publications, hot tax issues, news, and help through e-mail.



If you prefer to write to us:

Enclose a copy of the IRS letter. Print your name, social security number or taxpayer identification number, and the tax form and period shown on the letter. Write to us at the address shown on the IRS letter.



You may also visit your nearest IRS office.

You'll find the exact address in your local phone book under *U.S. Government*.

Your Rights as a Taxpayer

I. Protection of Your Rights

IRS employees will explain and protect your rights as a taxpayer throughout your contact with us.

II. Privacy and Confidentiality

The IRS will not disclose to anyone the information you give us, except as authorized by law. You have the right to know why we are asking you for information, how we will use it, and what happens if you do not provide requested information.

III. Professional and Courteous Service

If you believe that an IRS employee has not treated you in a professional, fair, and courteous manner, you should tell that employee's supervisor. If the supervisor's response is not satisfactory, you should write to the IRS Director for your Area or the Center where you file your return.

IV. Representation

You may either represent yourself or, with proper written authorization, have someone else represent you. Your representative must be a person allowed to practice before the IRS, such as an attorney, certified public accountant, or enrolled agent (a person enrolled to practice before the IRS). If you are in an interview and ask to consult such a person, then we must stop and reschedule the interview in most cases.

You can have someone accompany you at an interview or be with you when on the phone with us. You may make sound recordings of any meetings with our examination, appeal, or collection personnel, provided you tell us in writing 10 days before the meeting.

V. Help with Unresolved Tax Problems and Hardships

The Taxpayer Advocate Service can help you if you have tried unsuccessfully to resolve a problem with the IRS. Your local Taxpayer Advocate can offer you special help if you have a significant hardship as a result of a tax problem. For more information, call toll-free, 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or write to the Taxpayer Advocate at the IRS office that last contacted you. **See page 6 of this publication for more details.**

VI. Payment of Only the Correct Amount of Tax

You are responsible for paying only the correct amount of tax due under the law—no more, no less. If you cannot pay all of your tax when it is due, you may be able to make monthly payments. **Review your Payment Options on page 5 of this publication.**

VII. Relief from Certain Penalties and Interest

The IRS will waive penalties when allowed by law if you can show you acted reasonably and in good faith or relied on the incorrect advice of an IRS employee. We will waive interest that is the result of certain errors or delays caused by an IRS employee. You must request a waiver of penalties in writing.

VIII. Appeals and Court Review

If you disagree with us about the amount of your tax liability or certain collection actions, you have the right to ask the Appeals Office to review your case. You may also ask a court to review your case. **For more details on Appeals and Court Reviews see page 4 of this publication.**

Your Return is Being Examined

Why Your Return is Being Examined

We accept most taxpayers' returns as filed. If we inquire about your return or select it for examination, it does not suggest that you are dishonest. The inquiry or examination may or may not result in more tax. We may close your case without change or you may receive a refund.

The process of selecting an income tax return for examination is usually identified from computer programs or information that indicates a return has incorrect amounts. The programs used may be based on information returns, such as Forms 1099 or W-2, on studies of past examinations, or on certain issues identified by other special projects.

Representation During an Examination

When an examination is conducted by mail, you can

1. Represent yourself. (In the case of a jointly filed return, either spouse can respond or both spouses can send a joint response.)
2. Have someone represent you in correspondence and phone calls with us. This person must be an attorney, accountant, enrolled agent, an enrolled actuary, or the person who prepared the return and signed it as the preparer.

If you choose to have someone represent you, you must furnish us with written authorization. You make this authorization on Form 2848, *Power of Attorney and Declaration of Representative*.

3. Get help from a Low Income Taxpayer Clinic. If you cannot afford a representative you may be eligible for Low Income Taxpayer Clinic help. You can find the phone number of a Low Income Taxpayer Clinic near you in Publication 4134, *Low Income Taxpayer Clinic List*.

Examinations in Person

You can ask for your examination to be conducted in person rather than by mail. To ask, call the number on the top of the letter sent to you. Your rights are the same whether your examination is conducted by mail or in person.

Our Publication 556, *Examination of Returns, Appeal Rights, and Claims for Refund*, explains in detail all the rules and procedures that we follow when we examine a return.

Importance of replying

If you do not reply to letters from the IRS by the deadlines given, you may lose important rights. You could miss the opportunity to ask for an informal appeal or go to court without having to pay the tax first. You might not receive all or part of your refund. You could receive a bill without having the opportunity to disagree first.

If you are having problems getting information or know you will not be able to meet a deadline, call the number on the letter for help.

Sending information to support your return

If the letter you received asked you to provide documentation to support items claimed on your tax return, please **send copies** of the documents requested. After we receive your information we will review it.

If we accept your documentation, you will receive a letter stating that the examiner proposed no changes to your return. You should keep this letter with your tax records. If you are due a refund we will send it to you within 6 to 8 weeks, provided you have no unpaid accounts or other legal debts we are required to collect.

If we do not accept your documentation, we will send you a letter explaining any proposed changes to you and your authorized representative. It is important that you understand the reasons for any proposed changes; don't hesitate to ask if anything is unclear to you.

If you agree with proposed changes

If you agree with the proposed changes to your return, you do not need to send in any additional information. Simply sign the agreement page of the letter and mail it to the address on the letter.

If your examination results show you are entitled to a **refund**, you will receive it sooner if you sign the agreement form at the end of the examination. You may be paid interest on the refund, if it applies.

If your examination results show an **increase to tax**, you can pay any additional tax you may owe. You must also pay interest and penalties (if penalties apply).

If you pay when you sign the agreement, interest is generally figured from the due date of your return to the date of your payment. If you do not pay the additional tax and interest, you will receive a bill. **See page 5 of this publication for more payment options.**

If you do not agree with proposed changes

If you don't agree to changes we propose, it's important you respond to the letter we send you.

Generally, you have 30 days to ask for an informal appeal within the IRS. The examiner will forward your case to the Appeals Office.

If we don't hear from you by the deadline, we will send you a letter called a *Notice of Deficiency* (90-day letter). This letter will give you 90 days to petition the Tax Court (150 if you are out of the country). If you do not petition, we will assess the proposed tax, penalties, and interest.

The steps for asking for an informal appeal and going to court are explained in *The Appeals and Court Process* on page 4.

What will happen if you do nothing

If you do not reply to the letters from IRS, apply for an appeal within the IRS, or if you do not petition the Tax Court, you will not receive part or all of your refund and you may receive a bill for additional tax.

Innocent spouse relief

If you filed a joint tax return, you are jointly and individually responsible for the tax and any interest and penalty due on the joint return. This is true even if a divorce decree states that a former spouse will be responsible for any amounts due on a previously filed joint return.

In some cases, a spouse may be relieved of the tax, interest, and penalties on a joint return. You can ask for relief no matter how small the liability.

Three types of relief are available:

1. Innocent spouse relief.
2. Separation of liability.
3. Equitable relief.

You must file Form 8857, *Request for Innocent Spouse Relief*, to request any of these methods of relief. Publication 971, *Innocent Spouse Relief*, explains each type of relief, who may qualify, and how to request relief.

Consents to extend the statute of limitations

We try to examine returns as soon as possible after they are filed, but occasionally we may ask you to extend the statute of limitations of your tax return.

A return's statute of limitation generally limits the time we have to examine it and assess tax. Assessments of tax must be made within 3 years after a return is due or filed, whichever is later. We can't assess additional tax or make a refund or credit (*unless you filed a timely claim*) after the statute of limitations has expired.

If the statute of limitations is about to expire, we may ask you to sign an agreement, called a consent, to extend the time. This allows the Service time to complete the examination and assess additional tax. This also will allow you additional time to send more information to support your position, request an appeal, if you do not agree with our findings, or to claim a tax refund or credit.

When we send you the consent, you may:

1. Refuse to extend the statute of limitations;
2. Limit or restrict the consent to particular issues; or
3. Limit the extension to a particular period of time.

We will send you the consent with a letter explaining this process and Publication 1035, *Extending the Tax Assessment Period*, which provides more information.

The Appeals and Court Process

How Do You Appeal a Decision?

The Appeal System

Because people sometimes disagree on tax matters, the IRS has an appeals system. The IRS Appeals Office is separate and independent from the IRS office that is examining your return.

Your reasons for disagreeing must be within the scope of the tax laws. For example, you cannot appeal your case based only on moral, religious, political, constitutional, conscientious, or similar grounds.

Most differences can be settled in Appeals without going to court. However, if you do not want to appeal your case within the IRS, you can take your case directly to court.

Appeal Within the IRS

You generally have 30 days from the date of the letter, where we offer you an appeal, to tell us whether you will accept the proposed changes or want to appeal them within the IRS. You can request an appeal within the IRS at any time before you receive the Notice of Deficiency (90-day letter). **Be sure to send the request within the time limit in the letter you received.**

Once the IRS has received your request for an appeals conference, the examiner will forward your case to the Appeals Office to arrange a conference for a convenient date, time, and place. Conferences with Appeals may be conducted by correspondence or by telephone with you or your authorized representative, or if you request, in person.

You or your qualified representative should be prepared to discuss all disputed issues at the conference. Most differences are settled at this level. Only attorneys, certified public accountants, or enrolled agents are allowed to represent a taxpayer before the Appeals Office. An unenrolled preparer may be a witness during the conference, but not a representative.

If you can't come to an agreement with Appeals, they will send you a *Notice of Deficiency* (90-day letter) and you can petition Tax Court.

Make a Small Case Request – if the amount you owe is \$25,000 or less

When the total amount of a proposed change in tax, penalties, and interest **for each tax period** is \$25,000 or less, you can

1. Use the Form 12203, *Request for Appeals Review*, included on page 7 of this publication. Instructions on how to complete this form are found on page 8,
- OR
2. Send in a brief written statement requesting an appeals conference. Indicate the changes you do not agree with and the reasons you do not agree with them.

File a Formal Protest – if the amount you owe is more than \$25,000

When the total amount of tax, penalties, and interest **for any tax period** is more than \$25,000 you must file a formal protest. **See the requirements for a formal written protest in the next column.**

Also, see Publication 5, *Your Appeal Rights and How To Prepare a Protest If You Don't Agree*.

Filing a Formal Protest

Be sure to send the protest within the time limit in the letter you received.

A formal protest must include **all** of the following:

- Your name and address, and a daytime telephone number.
- A statement that you want to appeal the IRS findings to the Appeals Office.
- A copy of the letter showing the proposed changes and findings you do not agree with (*or the date and symbols from the letter*).
- The tax periods or years involved.
- A list of the charges that you do not agree with, and why you do not agree.
- The facts supporting your position on any issue that you do not agree with.
- The law or authority, if any, on which you are relying.
- You must sign the written protest, stating that it is true under the penalties of perjury, as follows:

“Under the penalties of perjury, I declare that I examined the facts stated in this protest, including any accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.”

If your representative prepares and signs the protest for you, he or she must substitute a declaration stating:

- That he or she submitted the protest and accompanying documents, and
- Whether he or she knows personally that the facts stated in the protest and accompanying documents are true and correct.

We urge you to provide as much information as you can, as this will help us to process your appeal. This will save you both time and money.

Taking Your Case to Court

If you request an appeal and you and the Appeals Office cannot come to an agreement, or you decide you do not want to appeal your case within the IRS, you may take your case to court.

Tax Court

You must first receive the *Notice of Deficiency* (90-day letter) before you can petition the United States Tax Court. You must file your petition within the strict 90-day period. You have only 90 days to petition the Court even if you continue to talk to IRS examiners or Appeals. There is a filing fee, but the fee may be waived if you qualify.

If your dispute is \$50,000 or less for any tax year, there are simplified procedures. You can get information about these procedures and other matters from the Clerk of the U.S. Tax Court, 400 Second St. NW, Washington, DC 20217. Information is also available at the Court's web site: www.ustaxcourt.gov. The Court will schedule your case for trial at a location convenient to you.

District Court and the Court of Federal Claims

If your claim is for a refund of any type of tax, you may take your case to your US District Court or the US Court of Federal Claims. Generally, the District Court and the Court of Federal Claims hear tax cases only after you have paid the tax and filed a claim for refund with the IRS. You can get information about procedures for filing suit in either court by contacting the clerk of the court nearest you. You can find the address and telephone number in the blue pages of your local telephone book.

The Collection Process

What to Do When You Receive a Bill

When you receive a tax bill that you can't pay right away, pay as much as you can. By paying now you reduce the amount of interest and penalty you owe. Then please contact us immediately to explain your situation. We will help you work out a payment plan.

- Call the number listed on your bill.
- Write to us at the address on your bill.
- Visit the nearest IRS office listed in your phone book.

Payment Options

Pay the full amount now

Make your check or money order payable to "United States Treasury" and mail to the address on your bill. Write the tax year, your Social Security number, and your phone number on your check or money order.

Payment by credit card

Individual taxpayers may make credit (and debit) card payments on tax liabilities (including installment agreement payments) by phone or Internet. Payments may be made to the United States Treasury through authorized credit card service providers.

The service providers charge a convenience fee based on the payment amount. You will be informed of the convenience fee amount before the credit card payment is authorized. This fee is in addition to any charges, such as interest, that may be assessed by the credit card issuer. Visit www.irs.gov to obtain a list of authorized service providers and to obtain updated information on credit card payment options.

Note: You can use debit cards issued by VISA and MasterCard when making tax payments through the participating service providers. However, service providers and card issuers treat debit cards and credit cards the same for this purpose. You will be charged the same fee as if you had used a credit card.

Payment by Electronic Federal Tax Payment System (EFTPS)

EFTPS is an Electronic Federal Tax Payment System developed by the Internal Revenue Service and Financial Management Service (FMS).

The system allows federal taxes to be paid electronically. The system allows the use of the Internet at www.eftps.gov or telephone to initiate tax payments directly. EFTPS payments may also be made through your local financial institution. The service is convenient, secure, and saves time.

You may enroll in EFTPS through the website at www.eftps.gov or by completing a form available from EFTPS customer service at (800) 555-4477.

Setting up an installment agreement Pay in monthly installments

Installment agreements allow you to pay your full debt in smaller, more manageable amounts. Installment agreements generally require equal monthly payments. The amount and number of your installment payments will be based on the amount you owe and your ability to pay that amount within the time we can legally collect payments from you.

You should be aware, however, that an installment agreement is more costly than paying all the taxes you owe now. Like revolving credit arrangements, we charge interest on the unpaid portion of the debt. Penalties also continue to accumulate on installment agreements.

Another cost associated with an installment agreement is a user fee. This is a one-time fee we charge to set up the agreement. If you do not meet the terms of the agreement throughout the life of the agreement, we charge an additional fee to reinstate it.

If you want to pay off your tax debt through an installment agreement, call the number shown on your bill.

If you owe:

- \$25,000 or less in tax, we will tell you what you need to do to set up the agreement;
- More than \$25,000, we may still be able to set up an installment agreement for you, but we may also ask for financial information to help us determine your ability to pay.

Even if you set up an installment agreement, we may still file a *Notice of Federal Tax Lien* to secure the government's interest until you make your final payment.

Note: We cannot take any collection actions affecting your property while we consider your request for an installment agreement, while your agreement is in effect, for 30 days after we reject your request for an agreement or for any period while you appeal the rejection.

If you arrange for an installment agreement, you may pay with:

- Personal or business checks, money orders, or certified funds (all made payable to the U.S. Treasury),
- Credit and debit cards,
- Payroll deductions your employer takes from your salary and regularly sends to IRS, or
- Electronic transfers from your bank account or other similar means.

Apply for an Offer in Compromise

In some cases, we may accept an Offer in Compromise to settle an unpaid tax account, including any penalties and interest. With this kind of arrangement, we can accept less than the full amount you owe when it is doubtful we will be able to collect the entire amount due. It is also possible if collection action would create an economic hardship. You may want to discuss these options with your examiner.

There is an application fee associated with applying for an Offer in Compromise. Order Form 656, *Offer in Compromise*, which includes necessary forms and instructions.

Temporarily Delay the Collection Process

If we determine that you can't pay any of your tax debt, we may temporarily delay collection until your financial condition improves. You should know that if we delay collecting from you, your debt will continue to increase until the tax, penalties, and interest are paid in full. During a temporary delay, we will periodically review your ability to pay. We may also file a *Notice of Federal Tax Lien*, to protect the government's interest in your assets. See Publication 594, *What You Should Know About The IRS Collection Process*.

Appealing Collection Decisions

You may also appeal collection decisions made by the IRS. For Appeal consideration of liens, levies, seizures, installment agreements, or Offers in Compromise see Publication 1660, *Collection Appeal Rights*.

Privacy Act Statement

The Privacy Act of 1974 says that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is found in Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections.

Code section 6109 and its regulations say that you must show your social security number or individual taxpayer identification number on what you file. You must also fill in all parts of the tax form that apply to you. This is so we know who you are, and can process your return and papers. You do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the U.S. tax laws. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws.

And we may give it to certain foreign governments under tax treaties they have with the United States. We may also disclose this information to federal, state, or local agencies that investigate or respond to acts or threats of terrorism or participate in intelligence or counterintelligence activities concerning terrorism.

If you do not file a return, do not give us the information we ask for, or provide fraudulent information, the law says that we may charge you penalties and, in certain cases, subject you to criminal prosecution. We may also disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your tax return. This could make your tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. You may want to refer to it if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

Taxpayer Advocate Service

Have a tax problem you cannot get resolved? We can help!

The Taxpayer Advocate Service is an independent organization within the IRS that ensures tax problems which have not been resolved through normal channels are promptly and fairly handled. There is at least one local Taxpayer Advocate in each state, who is independent of the local IRS office. The Taxpayer Advocate Service can help if you are facing:

- An economic burden or hardship or significant cost,
- A more than 30-day delay to resolve the issue, or
- An action, response, or resolution deadline that was promised by the IRS but has not been met.

What you can expect from the Taxpayer Advocate Service.

Qualified taxpayers will receive personalized service from one of our knowledgeable Advocates. He or she will listen to your situation, help you understand what needs to be done to resolve it, and stay with you every step of the way until your problem is resolved to the fullest extent permitted by law.

Because we are part of the IRS, our Advocates know the tax system and how to navigate it. Because we are independent within the IRS, our Advocates are impartial. They will work on your case until it's finalized - so you can move on with your life. What's more, if your problem affects other taxpayers, the Taxpayer Advocate Service can work to change the system.

You can gain quick access to the Taxpayer Advocate Service by calling their toll-free number 1-877-777-4778, TTY/TTD 1-800-829-4059. You can call or write to your local Taxpayer Advocate, whose address and phone number are listed in your local telephone directory and in Publication 1546, *How to Get Help With Unresolved Tax Problems*. Or go online to www.irs.gov/advocate.

Request for Appeals Review

Please complete the information in the spaces below, including your signature and the date.

Taxpayer name(s)		Taxpayer Identification Number(s)
Mailing address		Tax form number
City		Tax period(s) ended
State	ZIP code	

Identify the item(s) (for example: filing status, exemptions, interest, or dividends) you disagree with in the proposed change or assessment report you received with the enclosed letter. Tell us why you disagree. You can add more pages if this is not enough space.

Disagreed item	Reason why you disagree
_____	_____
_____	_____
_____	_____
_____	_____

Disagreed item	Reason why you disagree
_____	_____
_____	_____
_____	_____
_____	_____

Disagreed item	Reason why you disagree
_____	_____
_____	_____
_____	_____
_____	_____

Disagreed item	Reason why you disagree
_____	_____
_____	_____
_____	_____
_____	_____

Signature of Taxpayer(s)	Date
	Date

Name and signature of authorized representative **(If a representative is signing this form, please attach a copy of your completed Form 2848, Power of Attorney and Declaration of Representative.)**

Name	
Signature	Date

Your telephone number	Best time to call
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Purpose of this form: You can use this form to request a review in Appeals when you receive Internal Revenue Service (IRS) proposed adjustments or other changes of \$25,000 or less to a tax year questioned in the IRS letter you received with this form.

When you decide to take no action and your case involves income taxes, we will send you a formal Notice of Deficiency and bill for the amount you owe. The Notice of Deficiency allows you to go to the Tax Court and tells you the procedure to follow.

When you don't agree with the IRS proposed adjustments or changes and you have submitted all supporting information, explanations, or documents, you may:

- (1) discuss the IRS findings with the person identified (or their supervisor) in the heading on the IRS letter that provided you this information; and if you can't reach agreement,
- (2) appeal your case by requesting an Appeals Review.

If you want to request an Appeals Review, complete this form and return it in the envelope provided to the address in the heading of the IRS letter.

The local Appeals Office is separate from and independent of the IRS office that proposed the adjustment. Appeals Office reviews are conducted in an informal manner by correspondence, telephone, or, when necessary, at a personal conference. Most differences are settled in these appeals without expensive and time consuming court trials. Appeals will independently consider the reason(s) why you disagree, except for moral, religious, political, constitutional, conscientious objection, or similar grounds.

You can represent yourself in Appeals. If you want to be represented by another person, the person you choose must be an attorney, a certified public accountant, or an enrolled agent authorized to practice before the IRS. If you plan to have your representative talk to us without you, we need a signed copy of a completed power of attorney (Form 2848, *Power of Attorney and Declaration of Representative*).

If you don't reach an agreement in Appeals, we will send you a Notice of Deficiency. After you receive the Notice of Deficiency, you may take your case to the United States Tax Court before paying the amount due as shown on the Notice of Deficiency. If you want to proceed in the United States Court of Federal Claims or your United States District Court, see Publication 5, *Appeal Rights and Preparation of Protests for Unagreed Cases*, for more information.

You can get more information about your appeal rights by visiting the IRS Internet website at <http://www.irs.gov> or the Appeals website at <http://www.irs.gov/appeals>. You also can order blank tax forms, schedules, instructions, and publications by calling toll-free 1-800-829-3676. Once you've placed your order, allow 2 weeks for delivery. For IRS Tax Fax Services, call (703) 487-4160 (not a toll-free number).

PRIVACY ACT STATEMENT

Under the Privacy Act of 1974, we must tell you that our legal right to ask for information is Internal Revenue Code Sections 6001, 6011, 6012(a) and their regulations. They say that you must furnish us with records or statements for any tax for which you are liable, including the withholding of taxes by your employer.

We ask for information to carry out the Internal Revenue laws of the United States, and you are required to give us this information. We may give the information to the Department of Justice for civil and criminal litigation, other federal agencies, states, cities, and the District of Columbia for use in administering their tax laws.

If you don't provide this information, or provide fraudulent information, the law provides that you may be charged penalties and, in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make your tax higher or delay any refund. Interest may also be charged.