IRS Identifies 73.2 Million Potential Nonfiler Cases; Orlando EA Says File First

TIGTA: the IRS identified 73.2 million potential nonfiler cases for tax years 2019-2023, 24 million from 2023 alone. An Orlando EA says file before they do.



Peter Kici, EA, of Tax Debt Relief Group in Orlando, Florida.

ORLANDO, FL, UNITED STATES, September 10, 2026 / EINPresswire.com/ -- A Treasury Inspector General for Tax Administration (TIGTA) report issued August 26 put a hard number on a problem many Central Florida households already feel. At the end of fiscal year 2025, the IRS had identified 73.2 million potential individual nonfiler cases for tax years 2019 through 2023, including 24 million — 32 percent — from tax year 2023 alone.

Those cases sit on top of the accounts already in collection. The IRS closed FY 2025 withis the one almost nobody is quoting. The IRS opened 2.5 million new delinquent-return investigations in FY 2025, against 639,143 the year before. Its ending inventory of those investigations grew from 2.05 million to 3.23 million in twelve months.

"Twenty-four million potential nonfilers from one year sounds like a dragnet. It is closer to a queue, and the people at the front of it are the ones who filed," said Peter Kici, Enrolled Agent, of Tax Debt Relief Group in Orlando. "File the missing returns. Stop the automated assessment. Then deal with the balance, not with silence."

WHAT "POTENTIAL NONFILER" MEANS FOR A REAL PERSON

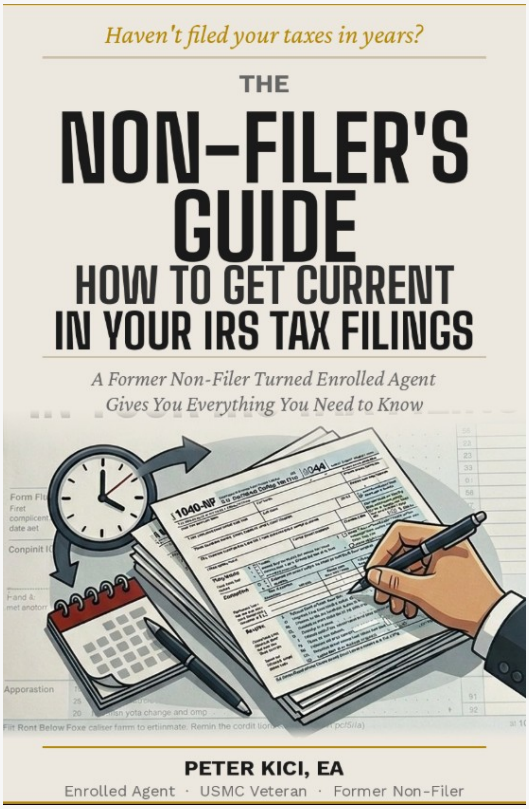
A TIGTA "case" is not a criminal charge, and 73.2 million cases is not 73.2 million people. It is a

flag that a required return may be missing, and one taxpayer generates a separate case for every missing year. TIGTA's August 31 follow-up audit puts the annual population of potential nonfilers at 14.7 million for tax year 2022, up from 8.8 million for tax year 2015.

The notices restarted after the pandemic pause and then accelerated: zero individual nonfiler notices in FY 2023, 1.68 million in FY 2024, and 3.16 million in FY 2025. Automated Substitute for Return (ASFR) assessments reached $2.9 billion.

Once an ASFR posts, the IRS has built a return without the taxpayer's deductions, credits, filing status or dependents. The balance is usually higher than a correctly prepared return would produce, and collection treats that inflated assessment as the debt.

"If you let the IRS file for you, you are negotiating against a worse number than you had to," Kici said. "And it happens on a schedule, not when someone gets around to it."



The Non-Filer's Guide, a free Tax Debt Relief Group guide for taxpayers with unfiled returns.

FEWER PEOPLE AT THE IRS DOES NOT MEAN LESS ENFORCEMENT

The same report found the IRS lost roughly 27 percent of its examination and collection staff between FY 2024 and FY 2025. Field Collection dropped from 3,418 revenue officers to 2,544, and the agency ran no revenue officer compliance sweeps in FY 2025.

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>
> *Peter Kici, EA, Tax Debt Relief Group*

Automated enforcement went the other way. Notices of federal tax lien rose to 214,099 and levies served on third parties rose to 339,137, both up roughly 8 percent year over year.

"People hear the IRS lost a quarter of its staff and assume enforcement went soft," Kici said. "What actually happened is that human contact went down and machine contact went up. Losing revenue officers does not protect you from an automated assessment. It just means there are fewer people to call when one lands."

HOW TAX DEBT RELIEF GROUP WORKS AN UNFILED-RETURN CASE

The firm represents the taxpayer rather than coaching them through it. The working sequence:

1. Pull the transcripts and inventory the years. Wage and income transcripts show every W-2, 1099 and K-1 reported under the taxpayer's Social Security number. Nothing is guessed at.

2. File accurate original returns before an ASFR or a lock-in. A return filed late still beats a substitute return prepared without deductions, credits or dependents.

3. Answer the nonfiler notice. CP59, CP515, CP518 and related letters do not close on their own.

4. Separate cannot-file from cannot-pay. Missing returns and unpaid balances are two different problems.

5. Request the right collection alternative. Currently Not Collectible status where a levy would leave a household unable to meet basic living expenses; an installment agreement where the balance is payable over time; an Offer in Compromise only where the reasonable collection potential supports one.

6. Pursue penalty relief where the facts support it, through first-time abatement or reasonable cause.

7. Handle the revenue officer and ACS contact directly. A Form 2848 puts the practitioner on the call.

Kici notes the alternatives are not automatic. The IRS received 38,797 offers in compromise in FY 2025 and accepted 5,464, an acceptance rate near 14 percent, down from 21 percent the prior year.

"An offer is a math test, not a hardship story," Kici said. "Most people who are sold one do not qualify. Part of representing somebody honestly is telling them which door is actually open."

WHO SHOULD ACT NOW

Anyone with unfiled returns for 2019 through 2023, particularly 2023. Anyone who received a nonfiler or balance-due notice in the last 24 months. Self-employed taxpayers, gig workers and people with 1099 income who assumed that no refund meant no filing requirement. Taxpayers already in an installment agreement who later skipped a year, since a new nonfiler year can default the existing plan. And Central Florida taxpayers facing a wage levy, a bank levy or passport certification, because a levy does not pause while another return is still missing.

No outcome is promised or implied. Results in any tax matter depend on the taxpayer's individual income, assets, filing history and facts.

ABOUT TAX DEBT RELIEF GROUP

Tax Debt Relief Group is an Orlando-area tax resolution practice led by Enrolled Agent Peter Kici, a United States Marine Corps veteran. The firm represents individuals and businesses on unfiled returns, IRS and state collection defense, levies and wage garnishments, installment agreements, Currently Not Collectible status, penalty abatement, Offers in Compromise, and Trust Fund Recovery Penalty defense under IRC Section 6672. As an Enrolled Agent, Kici holds the highest credential the IRS awards and is federally authorized to represent taxpayers in all 50 states.

SOURCES: TIGTA Report No. 2026-3S0-045, "Trends in Compliance Activities Through Fiscal Year 2025," issued August 26, 2026; TIGTA Report No. 2026-308-047, "Agencywide Coordination Could Enhance the IRS's Approach to Nonfilers," issued August 31, 2026; IRS Data Book FY 2025, Table 4-1.

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