

LEARN MORE ABOUT APPEALS

To help you understand the Appeals process, we have created educational tools using videos and audio recordings. The educational tools are designed for taxpayers, practitioners and others who have an interest in learning more about the Internal Revenue Service Independent Office of Appeals.

To access these educational tools, visit the Appeals Website at: www.irs.gov/appeals. Click the link: Online Videos and Podcasts of the Appeals Process. The following are samples of the topics covered:

- Welcome to the Internal Revenue Service Independent Office of Appeals
- Appealing a Tax Dispute
- Appeals Process - Examination Issues
- Appeals Process - Collection Issues
- Ex Parte Communications

For the best audio experience, please use headphones. If using speakers, please increase your volume level.



OTHER USEFUL RESOURCES

Appeals website:

www.irs.gov Keyword=Appeals
1-877-777-4778

IRS website:

www.irs.gov

Taxpayer Advocate Service:

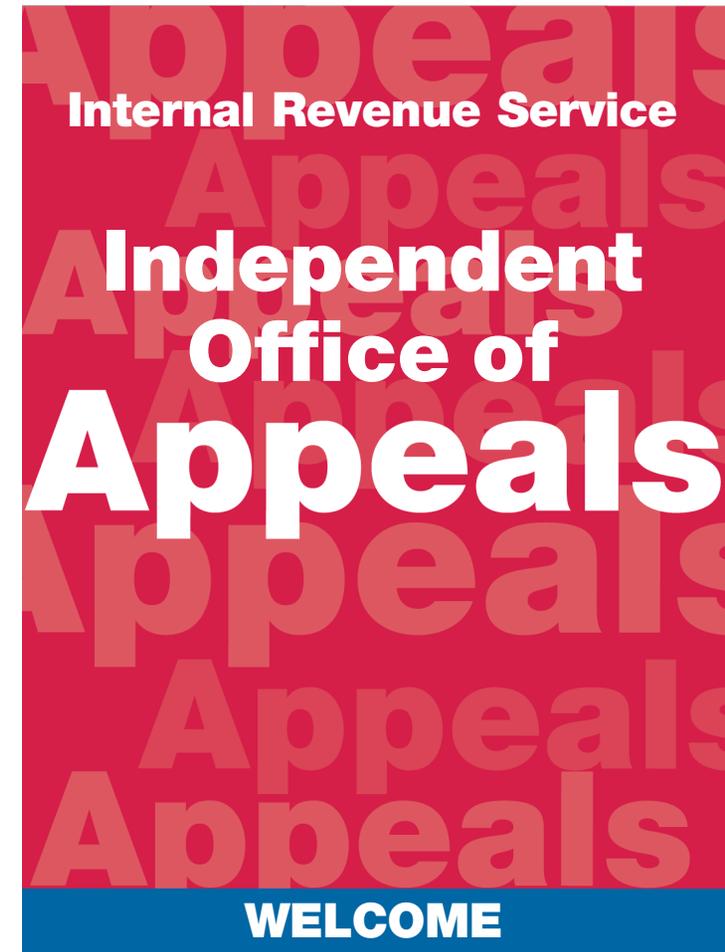
1-877-777-4778
TTY/TTD: 1-800-829-4059

IRS Toll Free:

1-800-829-1040

Forms and Publications:

1-800-TAX-FORM



Mission

Overview Of Appeals Process

Expectations

Learn More About Appeals

Other Useful Resources

MISSION

The mission of the Internal Revenue Service Independent Office of Appeals is to resolve tax controversies, without litigation, on a basis which is fair and impartial to both the Government and the taxpayer and in a manner that will enhance voluntary compliance and public confidence in the integrity and efficiency of the Service.

Today, alternative dispute resolution instead of litigation is widely valued and applied in many areas of our society. Customers expect more dispute resolution options, and Appeals has adapted its approach to keep up with the new methods and developments.

Our vision is to promote an independent and innovative environment that drives quality and timely resolution of tax disputes by empowering a highly skilled, motivated and cohesive workforce.

Appeals is a separate function and independent of the IRS office that proposed the adjustment or collection action. Appeals will not engage in communication with employees of other IRS functions (commonly referred to as *ex parte* communication) to the extent such communication appears to compromise our independence.

OVERVIEW OF APPEALS PROCESS

If you disagree with the proposed adjustment or action in your tax case, you can appeal your case to the IRS Independent Office of Appeals. An appeals officer or settlement officer will review the strengths and weaknesses of the respective positions taken in your case and give them a fresh look. Reviews by the IRS Independent Office of Appeals are conducted in an informal manner. Differences are often settled during an informal review thus avoiding expensive and time-consuming court proceedings. Appeals will consider reasons you have for disagreeing with the IRS, except those based on moral, religious, political, constitutional, conscientious objection, or similar grounds. Our goal is to provide a forum for us to work together to resolve the tax dispute.

You can work directly with us in the Appeals process, and you may bring a person with you to support your position. If you want to be represented by someone else, you must choose a person who is an attorney, a certified public accountant, or an enrolled agent authorized to practice before the IRS. You must also submit a completed Form 2848, Power of Attorney and Declaration of Representative, signed by both you and your representative, or a copy of the Form 2848 if you previously submitted it to IRS.

If you provide significant new information on a major issue to Appeals, we generally ask the IRS examiner who referred your case to Appeals to review the new information and provide his or her analysis and opinion in writing. The IRS examiner's opinion will be shared with you and you will have an opportunity to provide your feedback. If Appeals needs a further clarification from the IRS examiner, we will contact you to participate in a conference call if the clarification addresses the substance of the issues in your case.

EXPECTATIONS

Our commitments to you are to:

- Be fair and impartial
- Be courteous and professional
- Listen to your concerns
- Explain your appeal rights and the Appeals process
- Be responsive
- Allow you reasonable time to respond to any requests for information

It is your responsibility to:

- Listen to our explanation of your appeal rights and the Appeals process
- Submit a statement that includes a list of all IRS positions with which you disagree and how you understand the facts and law for each issue
- Tell us how you think your case should be resolved
- Assist us in promptly and accurately resolving your case by participating in scheduled conferences and promptly responding to any requests for additional information or documentation
- Let us know the best time and method to contact you