



COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

**Policy Statement 4-83 (Rev.1), The IRS Independent Office of Appeals (Appeals) privileges granted where estimated tax penalty is not agreed**

(1) Appeals privileges granted where estimated tax penalty is not agreed

(2) Additions to the tax imposed for failure to pay estimated tax do not constitute deficiencies for which a statutory notice of deficiency must be issued in unagreed cases, except if no return is filed for the taxable year. Nevertheless, in any case under consideration by the compliance Examination function in which it is proposed to assert such addition, and the taxpayer does not agree to its assertion, he/she will be given the same consideration of the issue by Appeals as would be available to him/her in the case of a deficiency resulting from adjustments to tax liability.

Signed:

**Daniel I. Werfel** Digitally signed by Daniel I. Werfel  
Date: 2023.12.20 15:11:48 -05'00'

Daniel I. Werfel, Commissioner of Internal Revenue