

IRS News Release

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Comments Sought on Updated Rules for IRS Communications with Appeals Office

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WASHINGTON — The Internal Revenue Service today requested public comment on proposed updates to existing rules on permissible communications between the Office of Appeals and other parts of the IRS.

The updates are necessary because the IRS has made changes to some of its business practices and adopted new ones since the existing rules were issued in 2000. These rules address *ex parte* communications, which are communications between the Office of Appeals and other parts of the IRS that take place without the taxpayer or the taxpayer's representative being given an opportunity to participate in the communication.

These rules implement a provision in the IRS Restructuring and Reform Act of 1998, aimed at ensuring that the Office of Appeals remains an independent and flexible vehicle for settling audit and collection-related disputes between taxpayers and the IRS. Details are in [Notice 2011-62](#), posted today on IRS.gov.

“The Office of Appeals plays a key role in making our tax system work better,” said Chris Wagner, IRS Chief, Appeals. “It is vital that taxpayers have full confidence in the independence of the appeals process, and we fully support every effort to strengthen that independence.”

In one key change from the existing *ex parte* communication rules, which are set forth in [Rev. Proc. 2000-43](#), Appeals will no longer participate on issue management teams (IMT) but can be briefed by IMTs, as long as the discussion remains generic rather than case specific. IMTs include representatives from various IRS components, typically Compliance and Counsel, and the IMT meetings usually involve general discussions of how to handle technical issues or procedural matters.

“Our mission is to impartially resolve tax disputes, without litigation, in a way that is fair to both the taxpayer and the government,” Wagner said. “We believe these updated rules will

help us carry out that mission more effectively by providing everyone involved with the clear and consistent guidance they need.”

There are three ways to submit comments.

- E-mail to: Notice.Comments@irs.counsel.treas.gov. Include “Notice 2011-62” in the subject line.
- Mail to: Internal Revenue Service, CC:PA:LPD:PR (Notice 2011-62), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.
- Hand deliver to: CC:PA:LPD:PR (Notice 2011-62), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC, between 8 a.m. and 4 p.m., Monday through Friday.

The deadline is Aug. 18, 2011.

The Office of Appeals resolves more than 100,000 tax cases each year. More information about the [Office of Appeals](#) and the appeals process is available on IRS.gov.