

Sample article for organizations to use to reach customers (512 word count)

Post the following article on your websites and/or use in other communication vehicles to help your customers understand their right to appeal a tax decision.

What you should do if you disagree with the IRS about a tax decision

If you have a tax dispute with the IRS, the IRS Office of Appeals (Appeals) gives you an opportunity to resolve it without going to court. Appeals is an independent function within the IRS that provides an impartial review of your tax dispute.

How do you know if you should appeal an IRS decision about your taxes?

The Appeals process is right for you, if:

- You have fully worked your case with IRS Compliance.
- You received a letter from the IRS explaining your right to appeal the IRS's decision.
- You do not agree with the IRS's decision.
- You are not signing an agreement form sent to you.

If all the above are true, then you may be ready to request an appeal. For more information, check out [Are You Ready to Request an Appeals Conference or Hearing?](#) Whenever possible, provide all supporting information to the IRS before coming to Appeals. Providing new information to Appeals could result in delays in reviewing your dispute or your case being returned to Compliance. Also, be sure to pay close attention to deadlines for requesting an appeal.

The Appeals process is not right for you, if any of the following apply:

- The correspondence you received from the IRS was a bill, and there was no mention of Appeals.
- You plan to raise only frivolous claims or arguments in your appeal.
- You have missed the deadline for requesting an appeal.

Remember, you are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Appeals also offers [mediation programs](#) that may help accelerate case resolution. You generally have the right to take your dispute to the U.S. Tax Court or other federal courts if you cannot reach an agreement with Appeals or you chose not to request an appeal.

Each and every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS call the [Taxpayer Bill of Rights](#). Explore your rights and our obligations to protect them, including [The Right to Appeal an IRS Decision in an Independent Forum](#), on IRS.gov.

For further information on the appeals process, read [Publication 5](#), *Your Appeal Rights and How to Prepare a Protest If You Don't Agree*, and [Publication 556](#), *Examination of Returns, Appeal Rights and Claims for Refund*. You can also refer to [Publication 1660](#), *Collection Appeal Rights*.

Date: September 5, 2017

NOTE TO EDITOR: Below are links to help taxpayers find the information they need about the IRS appeals process.

IRS.gov

- [Forms and Publications About Your Appeal Rights](#)
- [Appeals: Resolving Tax Disputes](#)
- [Publication 1](#), Your Rights as a Taxpayer

YouTube Videos

- [Appealing a Tax Dispute](#)
- [Appeals Process: Exam Issues](#)