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Working with the IRS Office of Appeals – What to expect in Collection Appeals



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The Office of Appeals

- How you Appeal an IRS decision and when your case qualifies to come to Appeals
- What you can expect with specific types of collection cases



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The Mission of Appeals

“To resolve tax controversies, without litigation, on a basis which is fair and impartial to both the Government and the taxpayer in a manner that will enhance voluntary compliance and public confidence in the integrity and efficiency of the Service.”



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Ex Parte Communications

- Section 1001(a) of the IRS Restructuring and Reform Act of 1998 (RRA '98) required that the Commissioner ensure an independent Appeals function
- This includes the prohibition of ex parte communication between Appeals personnel and other IRS personnel to the extent that such communications appear to compromise the independence of the Appeals personnel



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Appeals could be the place for you if ALL of the following apply:

- 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.



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Appeals is not for you if ANY of the following apply:

- The correspondence you received from the IRS was a bill or other notice, and there was no mention of Appeals.
- Applicable timeframe to request an Appeal has expired.
- You have no outstanding tax liability



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Our Commitments are to:

- Explain your appeal rights and the Appeals process.
- Listen to your concerns, be courteous and professional.
- Be timely and responsive.
- Be fair and impartial.



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Your responsibilities

- List all issues with which you agree citing facts and law.
- Listen to our explanation of the Appeals process.
- Give us any additional information that will be helpful to your case within the timeframe specified.
- Recognize that new information you did not provide to Compliance may be sent to them for consideration.
- Let us know the best time to contact you.



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Types of Hearings

- Telephone
- Correspondence
- Virtual
- In-person



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Collection Cases in Appeals

- Collection Appeals Program (CAP)
- Offer In Compromise (OIC)
- Collection Due Process (CDP)
- Trust Fund Recovery Penalty (TFRP)
- Alternative Dispute Resolution (ADR)



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Voluntary Mediation Programs

- Fast Track Settlement
- Fast Track Mediation – Collection
- Post Appeals Mediation (collection and exam)
- Rapid Appeals Process



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Scenario 1- Richard Mann

- Self-employed financial advisor
- Money tied up in investments
- Owes \$100,000
- ACS has issued levies
- CAP appeal submitted



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Scenario 2- Charles Tuna

- Self-employed fisherman, moves frequently
- Several substitutes for return assessed
- Notices of federal tax lien filed
- Wants to buy his own boat
- Offer In Compromise has been rejected



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Scenario 3- Clarissa Rembrandt

- Beneficiary of trust fund
- Owns art studio/gallery
- Audit adjustments
- Final Notices issued
- CDP appeal filed
- Additional information provided



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How can you help your client in Appeals:

- Be proactive
- Be prepared
- Be responsive
- Be cooperative
- Be realistic



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Appeals... Resolving Tax Disputes



- Employees
- Self-Employed
- International Taxpayers
- Military
- Parents
- Seniors & Retirees
- Students

Appeals



[Español](#)

About the Office of Appeals

Every year, the Office of Appeals helps more than 100,000 taxpayers resolve their tax disputes without going to Tax Court. We are an independent organization within the IRS whose mission is to help taxpayers and the Government resolve tax disagreements. Appeals does not seek to take sides in a dispute; rather we offer an objective point of view on each individual case. We review each case after the applicable IRS compliance has made its decision and work to resolve disagreements in the case on a basis that is fair and impartial to both the Government and the taxpayer.

Appeals also offers mediation services through Fast Track Settlement and other programs. These mediation programs are designed to help you resolve your dispute at the earliest possible stage in the audit or collection process.

Getting Started with Appeals

If you've received an IRS letter stating that your case qualifies to be reviewed by Appeals, then the following topics will help you get started.

- [Appeals – An Independent Organization](#)
- [Is Appeals the place for you?](#)
- [Requesting an Appeal](#)
- [What can you expect from Appeals?](#)
- [How Appeals is organized \(updated 10/2016\)](#)

Helpful Tools

- › [Online Videos and Podcasts of the Appeals Process](#)
- › [Appeals Online Self-Help Tools](#)
- › [Forms and Publications About Your Appeal Rights](#)

Programs & Services

- › [Appeals Mediation Programs](#)
- › [Domestic and International Programs](#)
- › [Art Appraisal Services](#)



Taxpayer Bill of Rights

What You Should Know >

Visit us at [IRS.gov/Appeals](https://www.irs.gov/Appeals)



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QUESTIONS?