



IRS Nationwide TaxForum | 2019

Working with IRS Office of Appeals:
Understanding The Collection Appeals
Hearing Process



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Our Mission Statement

“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 Appeals

When to Appeal an IRS Decision?

- You received a letter from the Service explaining your rights to appeal an IRS decision
- You do not agree with the IRS decision
- You are not signing an agreement form for all the issues considered by Compliance



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How Do Cases Come to Appeals?

Cases are provided from the IRS's Compliance Functions such as:

- Automated Collection System
- Collection's Field Revenue Officers



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Our Commitment

- Explain your rights and the process
- Listen to your concerns
- Consider information you present
- Be courteous, professional, timely and responsive
- Be fair and impartial



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Your Responsibilities

- List all issues with which you disagree and why, and explain how you understand the facts, circumstances and the law
- Provide any additional information or documentation within the timeframe specified
- Recognize that new information not provided to Compliance may be sent to them for review and consideration



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Conference Options

- Telephone
- In-person
- Virtual
- Correspondence



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Which Collection workstream allows a taxpayer to go to Tax Court?

- Collection Appeals Program
- Offer In Compromise
- or
- Collection Due Process



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Collection Appeals Program

- Review is for appropriateness of action, based on law, policy and procedure
- Appeals does not consider alternatives
- No opportunity for judicial review
- Requested via Form 9423 or its Equivalent



Offer in Compromise

- Request for appeal must be postmarked within 30 days of the date on the rejection letter
- Identify the specific items with which you disagree – income, expenses, assets or equity
- Requested via Form 13711 (Recommended)



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Collection Due Process

- Request for appeal must be postmarked within 30 days of the date of the IRS notice
- Appeals will consider alternatives
- Opportunity for judicial review
- Requested via Form 12153 or its Equivalent



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Voluntary Mediation Programs

- Fast Track Mediation - Collection
- Post Appeals Mediation (Collection & Exam)



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Scenario 1

- Timely submitted Collection Due Process Appeal
- Self-employed taxpayer
- Dispute in the value of comingled assets and net income
- Provided updated financial information to Appeals
- Taxpayer requested 401K levy and monthly installment agreement



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Scenario 2

- Simultaneously files both a Collection Appeals Program and Collection Due Process request
- Wage-earners with rental property
- Automated under reporter assessment
- Additional information provided



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Scenario 3

- Offer In Compromise has been rejected
- Self-employed wildlife photographer
- Several substitutes for returns assessed
- Notice of Federal Tax Lien filed
- Taxpayer would like to buy a 50% ownership interest in a business



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How to Assist your Client in Appeals

- Be Proactive
- Be Prepared
- Be Responsive
- Be Cooperative
- Be Realistic



Appeals

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About the Office of Appeals

The Office of Appeals is an independent organization within the IRS that helps taxpayers resolve their tax disputes through an informal, administrative process. Our mission is to resolve tax controversies fairly and impartially, without litigation. Appeals reviews cases after the IRS has made its decision, offering an objective point of view on each appealed case.

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](#)



Taxpayer Bill of Rights

What you should know

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](#)
- [Art Appraisal Services](#)

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Questions?