Collection Appeals – Kristen Bailey, Director

Collection Appeals resolves cases involving Collection Due Process, Offer in Compromise, Trust Fund Recovery Penalties, Jeopardy Levies and Collection Appeals Program (CAP) cases.

Examination Appeals – Shelley Foster, Director

Examination Appeals resolves general docketed and non-docketed cases generated from the IRS examination functions, including the larger cases handled by our Appeals Team Case Leaders (ATCLs).

Specialized Examination Programs & Referrals – Jennifer Vozne, Director

Specialized Examination Programs & Referrals resolves a variety of specialized programs such as international issues, estate and gift (E&G) issues, tax-exempt and governmental entity (TEGE) issues, tax computations, innocent spouse, TEFRA, art appraisal services and penalty appeals.

Case and Operations Support – Steve Martin, Director

This executive area involves all Appeals’ support functions including policy, technology, education and Account Processing Support (APS).
Appeals Headquarters

Significant questions or concerns that the Appeals employee assigned to your case, their manager and their Area director are unable to answer may be directed to the Appeals’ Headquarters office by calling 202-317-8975. Letters may be addressed to the Headquarters’ office at:

Internal Revenue Service
Appeals HQ NC Room 717
1111 Constitution Ave NW
Washington, DC 20224

DO NOT MAIL YOUR APPEAL REQUEST TO THIS ADDRESS.
This office does not process appeal requests. Mail your appeal request directly to the person or office that made the determination you seek to appeal.

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