Appeals Effectively Representing Your Client – Examination Issues
Appeals Mission

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.
Examination Cases

- Non-Docketed
  - 30-Day Letters
  - Innocent Spouse Relief
  - Claims & Audit Reconsiderations
  - Penalty Appeals & Interest Abatements
Examination Cases

• Docketed
  – S-Docketed
  – Regular
When to Appeal

• Law is unclear
• Facts are not well established
• Differing opinions or interpretations of law and/or facts
• Conflicting court decisions (Golsen Rule)
Hearing Your Client’s Case

- Campus or Field Appeals Office
- Correspondence
- Telephone
- Face-to-Face Conference
Case Study I

- Non-Docketed – Estate Tax
- Failure to Pay Penalty assessed
- Executor position - emotional distress and reliance on professional advice
- Government position – failure to make payment at time of filing extension
Representing Your Client

• Establishing basis for abatement of penalty
  – Reasonable Cause
  – Ordinary Business Care and Prudence
  – Ignorance of the Law
  – Reliance on Professional Advice

• Opportunity for executor to meet with Appeals Officer
Case Study II

- Docketed Case – full disallowance of casualty loss
- Taxpayer lost all personal and business records
- Taxpayer estimated loss for tax year 2007 return
- Taxpayer failed to substantiate loss and insurance reimbursement during audit
Representing Your Client

- Tax practitioner presented minimal evidence at conference
- Appeals settlement – allowable loss equal to deductible
- Additional evidence tax practitioner could have presented at conference
Getting to Resolution Sooner

- Alternative Dispute Resolution Options
  - Pre-Filing Agreements
  - Early Referral
  - Fast Track Mediation
  - Fast Track Settlement
  - Post-Appeals Mediation
For more information…

Visit Appeals at www.irs.gov/appeals

View an informative video stream entitled, “Appeals—Today and Tomorrow”

Careers in Appeals