



Appeals

Our Role in Resolving Collection Disputes

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.



Assignment of Cases

- Field
- Campus
 - Cases from Centralized Offer in Compromise (COIC) – assigned to Brookhaven & Memphis
 - Collection Due Process cases from Automated Collection System (ACS) – assigned to Fresno, Memphis & Brookhaven



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Collection Cases

- Collection Due Process (CDP)
- Collection Appeal Program (CAP)
- Offer-in-Compromise (OIC)
- Trust Fund Recovery Penalty (TFRP)

Collection Due Process

- Statutory right
- IRC 6320 – Notice of Federal Tax Lien
- IRC 6330 – Notice of Intent to Levy
- If CDP request timely filed, judicial review
- If request not timely filed, entitled to Equivalent Hearing with no judicial review



Collection Alternatives in CDP

- Installment Agreements
- Offer-in-Compromise
- Currently-not-Collectible
- Underlying Liability
- Spousal Defense
- Adjustments, Penalty Appeal, Payments
- Assessment Issues and Statutes



Collection Appeal Program

- Quick response to request for an administrative review
- Appeals determination final
- No judicial review



Offer in Compromise

- Follow guidance in IRM 5.8 & 8.23 and 8.22.2 (CDP Offers)
- Form 13711, Request for Appeal
- What does Appeals look at?
- Post Appeal Rights

Trust Fund Recovery Penalty

- Appeals makes final administrative determination
- Appeals seeks to determine
 - Responsible person
 - Willfulness
- Hazards of litigation
 - Factual
 - Legal

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Getting a Prompt Resolution

- Submit adequate protest
- Early submission of documentation and case law
- How do you want to resolve the case?
- Adhere to due dates
- Avoid postponing or delaying conference

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Alternative Dispute Resolution Programs-ADR

- Appeals currently administers 10 ADR programs
- Only three of the ten ADR options apply to Collection cases
 - Fast Track Mediation (OIC, CDP, TFRP)
 - Post-Appeals Mediation (OIC, TFRP)
 - Arbitration (OIC, TFRP)

For more information...

Visit Appeals at www.irs.gov/appeals

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The screenshot shows the IRS.gov website with the Appeals section highlighted. The navigation bar includes links for Home, Change Text Size, Contact IRS, About IRS, Site Map, Español, and Help. The main navigation menu lists various categories: Individuals, Businesses, Charities & Non-Profits, Government Entities, Tax Professionals, Retirement Plans Community, and Tax Exempt Bond Community. Below this, there are more specific categories: Employees, Farmers, International Taxpayers, Military, Parents, Self-Employed, Seniors & Retirees, and Students.

Appeals... Resolving Tax Disputes

Individuals Topics

- Abusive Tax Shelters
- Appeal a Tax Dispute
- Filing and/or Paying Late
- Taxpayer Rights
- Online Payment Agreement
- Paying a Balance Due
- Higher Ed. Tax Breaks
- Understanding IRS Notices
- More Topics...

IRS Resources

- Compliance & Enforcement
- Contact My Local Office
- e-file
- Forms and Publications
- Newsroom
- Frequently Asked Questions
- Taxpayer Advocate Service
- Where To File

What Can Appeals Do for You?
The Appeals mission is to settle tax disagreements without having to go to Court and a formal trial. Appeals is here to assist you if you don't agree with a tax decision. The Office of Appeals is independent of any other IRS office and provides a venue where disagreements concerning the application of tax law can be resolved on a fair and impartial basis.

Is Appeals the Place for You?
Appeals resolves over 100,000 cases per year.

Are You Ready to Request an Appeals Conference or Hearing?
You can identify and explain the issues in dispute.

Preparing a Request for Appeals
You're ready to file a protest. Here's the information you will need.

What Can You Expect from Appeals?
Appeals will take a fresh look at your case and make a fair and impartial decision.

Appeals - Rate Our Products
Thank you for participating in our survey. Your participation is voluntary and your responses will remain anonymous. It will take you approximately 2 minutes to complete this questionnaire.

- Online Videos of the Appeals Process**
View a presentation on Appeals and what to expect in the Appeals process.
- Careers with Appeals**
Rewarding opportunities, excellent benefits, and great people.
- Examination**
Appealing Examination Issues
- Collection**
Appealing Collection Issues

Careers in Appeals

The graphic features the IRS Office of Appeals logo with the text "1927-2007" and "100 Years of Excellence". It includes several circular portraits of diverse individuals. Below the portraits, there is a list of topics: "Who We Are... What We Do", "Voices of Appeals", "Life & Culture", "Benefits", and "How to Apply". A small box on the left says "APPEALS" and "Where the best of the best shines."