

Appeals

Our Role in Resolving
Examination 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.



Independence & Authorities

- RRA '98 – Statutory Requirements
 - An Independent Appeals Organization
 - Prohibition of Ex Parte Communications
- Code of Federal Regulations 601.106
 - Administrative Authorities

Accomplishing the Mission

- Listening and Considering Both Sides
- Considering and Evaluating All Arguments and Available Information
- Independently Determine the Best Settlement by Weighing the Hazards of Litigation



Weighing the Hazards of Litigation

- Factual Hazards
- Legal Hazards



Types of Cases

- Non-Docketed
 - 30-Day Letter
 - Innocent Spouse Relief
 - Claims & Audit Reconsiderations
 - Penalty Appeals & Interest Abatements
 - Doubt-as-to-Liability Offers-in-Compromise
- Docketed
 - 90-Day (Statutory Notice of Deficiency)
 - Tax Court Petitioned Cases



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Appeals Process

- Compliance to Appeals
 - Non-Docketed Case
 - Docketed Case



Appeals Process

- Appeals Officer Responsibilities
 - Statute Verification
 - Administrative File Review
 - Initial Conference
 - Making Determination
 - Submission for Review & Approval
 - Approval and Closure



Prompt Resolution

- Taxpayer/Tax Professional Responsibilities
 - Submit Adequate Protest
 - Early Submission of Documentation and Case Law
 - Make a Settlement Offer with Rationale for Such Settlement
 - Adhere to Due Dates
 - Avoid Postponing or Delaying Conference

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Premature Referrals

- Issues Not Fully Developed
- No Show/No Response
- Inadequate Protest
- Taxpayer/Tax Professional Raising New Issue/Position
- Rebuttal to Protest Not Prepared
- Voluminous Amount of Documents or Information Being Submitted for the First Time

Alternative Dispute Resolution

- Fast Track Mediation (FTM)
- Fast Track Settlement (FTS)
 - LMSB
 - SB/SE (Pilot Program)
 - TEGE
- Post Appeals Mediation (PAM)

For more information...

Visit Appeals at www.irs.gov/appeals

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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

Appeals... Resolving Tax Disputes

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.
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- Examination**
 Appealing Examination Issues
- Collection**
 Appealing Collection Issues

Careers in Appeals

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 85 Years of Excellence
 Where the best of the best shine.

Who We Are... What We Do
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 Life & Culture
 Benefits
 How to Apply