


Introduction to Appeals

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- **Independence and Ex Parte**
- **One Appeals**
- **Getting the right work to the right employee at the right time to get the right decision**
- **Collaboration and Feedback**
- **Innovation and Creativity**

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Founded

In 1927, the IRS established an administrative appeal process to resolve tax disputes without litigation.


Restructuring and Reform Act of 1996

Specifies that the IRS reorganization plan must "ensure an independent appeals function within the Internal Revenue Service, including the prohibition in the plan of ex parte communications..." Section 1001(e)(4).

Mission

Resolve tax controversies, without litigation, on a basis which is fair and impartial to both the government and the taxpayer and in a manner that will enhance voluntary compliance and public confidence in the integrity and efficiency of the Service.

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- **Collection**
- **Offer-in-Compromise**
- **Innocent Spouse Relief**
- **Penalty Abatement**
- **Coordination of Appeals**
- **Industry**
- **Examinations**
- **Other (CA)**

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- Examination
 - Audits
 - Claims for Refund/Abatement
 - Post-assessment Penalty Appeals
- Collection
 - Collection Due Process
 - Collection Appeals Program
 - Offers in Compromise
 - Trust Fund Recovery Penalty

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- Supports an administrative dispute resolution process
- Supports a dispute resolution process that is separate and independent from Compliance
- Supports the joint goals of the government's need for an efficient tax system and the taxpayer's need to have their case fairly and impartially considered without having to go to court

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- Generated by Field Compliance
 - More complex
 - Requires more time
 - Complex and often requires specialized expertise
- Generated by Voluntary Compliance
 - Less complex
 - Requires less time
 - Easily resolved by mail, in person or by telephone

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- Appeals employee considerations
 - Facts
 - Tax Law
 - Treasury Regulations
 - Case law
 - Revenue Rulings, Notices, and other technical guidance
- Appeals employee communication
 - Correspondence
 - Telephone
 - Face to face

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- **Settlement considerations**
 - Settlement authority
 - Hazards of litigation
- **Negotiations complete**
 - Fair
 - Impartial
- **Managerial review**
- **Implementation of final resolution**
- **Case closed from Appeals**

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Appeals... Preventing The Expense

What Can Happen If You Wait
 The Appeals process is a costly and time-consuming process. It is often the last resort for a party to resolve a dispute. The Office of Appeals is a neutral and impartial body that provides a cost-effective and timely resolution of disputes. It is a key part of the dispute resolution process.


Why Use Appeals?
 Appeals are a cost-effective and timely way to resolve disputes. They are a key part of the dispute resolution process. Appeals are a key part of the dispute resolution process.

How to Use Appeals
 Appeals are a key part of the dispute resolution process. They are a cost-effective and timely way to resolve disputes. Appeals are a key part of the dispute resolution process.

Benefits of Appeals
 Appeals are a key part of the dispute resolution process. They are a cost-effective and timely way to resolve disputes. Appeals are a key part of the dispute resolution process.

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- **Early Referral**
- **Fast Track**
- **Fast Track**
- **Post-Arbitration**
- **Arbitration**



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