

Welcome to Appeals Podcast Series

Appeals: Offering a fresh look at tax disputes

Podcast Script

In Appeals, we work with you informally to try to settle tax disputes between you and the Internal Revenue Service in an effort to avoid a formal court hearing. It is our job to make an independent review of your case file and consider positions taken by both you and the government. We strive to resolve disputes in a fair way and remain impartial of both parties. We hope that you and the Appeals employee will be able to resolve your dispute while your case is in Appeals.

As an independent function within the IRS, Appeals is responsible for resolving most disputes between taxpayers and the IRS. Appeals is led by the Chief and Deputy Chief of Appeals and has both a headquarters component and field and campus component.

After receiving your request from the part of the IRS that originally worked your case, an Appeals Team Manager assigns your case to an Appeals employee who is best qualified and trained to work the issue in dispute. As soon as your case is assigned to an Appeals employee, you should expect to receive a letter from the Appeals Team Manager notifying you

that your case has been received by the Appeals office for consideration. This letter will also identify the name and telephone number of the Appeals employee with whom you will be working.

After the Appeals employee receives your case, they work to schedule a conference with you as soon as possible. Appeals conferences are informal meetings. Appeals resolves most disputes over the phone or by mail, as these methods usually are more timely. However, if you prefer to resolve your case face-to-face with the Appeals employee, that option is available to you. Upon receiving your initial letter from Appeals, please call and let the Appeals employee know that is how you wish to resolve your case and we will do what we can to accommodate your request.

During your appeal, the Appeals employee will review your case file to determine the facts. If further information is needed from you, the Appeals employee will request it from you. After the Appeals employee has considered the facts in your case, he or she will then determine how the law and procedures apply to those facts. In making our determinations, we consider what the outcome might be if your case were to go to court, and we discuss these rulings with you. We use all available information to find a mutually acceptable resolution of your tax dispute. We will listen to your concerns and review information you present before making a final decision.

After you complete your discussions with the Appeals employee, they will recommend that the Appeals Team Manager approves the settlement they discussed with you. After reviewing the file, the Appeals Team Manager will approve the case if the resolution is appropriate or return it to the Appeals employee if additional work or consideration is needed.

When you agree with the determination of the case, we will provide you with an agreement form to sign, if one is needed. If you disagree with our determination, we will discuss whether or not you have further options and how to pursue them. The Appeals employee assigned to the case will fully explain the next steps and the options you have. Remember that while Appeals is considering your case, interest continues to add up on any unpaid balance you owe. The failure to pay penalty may also apply. So, it is in your best interest to provide any additional evidence to Appeals as soon as requested.

In addition to the traditional appeals process, we also offer alternative dispute resolution strategies. These alternative dispute resolution strategies might be available to you, and they resolve cases much earlier than the formal Appeals process. For more information about these types of alternatives, visit the Alternative Dispute Resolution portion of our website www.irs.gov/Appeals.

We look forward to working with you in resolving your tax disputes through a fair and independent review. For more resources and information about Appeals, please visit our website, again at www.irs.gov/appeals.