

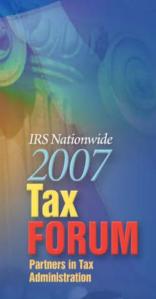
APPEALS MISSION

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.



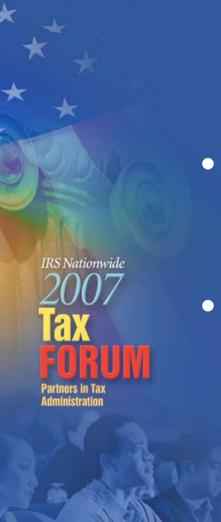
Key Terms

- Dispute Resolution
- Settlement Authority / Hazards of Litigation
- Conference / Hearing (Ex Parte Communications)
- Determination/Decision (Agreed/Unagreed)



Requesting an Appeal

- Compliance proposes adjustments or initiates collection action(s)
- Taxpayer disagrees
- Taxpayer requests statutory/ administrative review by Appeals
- Compliance forwards complete administrative file to Appeals



Examination Cases

- Docketed
 - Regular and "S" Docketed
- Non-Docketed
 - 30-Day, Penalty Appeal, Innocent Spouse, Audit Reconsideration, Claims, and Interest Abatement





- Campus
 - Penalty Appeals (Ogden)
 - "S" Docketed (Fresno, Philadelphia, and Brookhaven)
 - Non-docketed (Fresno, Ogden, and Philadelphia)
 - Innocent Spouse (Covington)





Collection Cases

Collection Appeal Program (CAP)

Collection Due Process (CDP)

• Offer in Compromise (OIC)

• Trust Fund Recovery Penalty (TFRP)





- Field
- Campus
 - Cases from Centralized Offer in Compromise (Brookhaven and Memphis)
 - Collection Due Process cases from Automated Collection System (Fresno and Memphis)



Collection Alternatives

- Full payment
- Short extension of time to pay / Installment Agreement
- Offer in Compromise
- Currently Uncollectible



Appeals Process

- Preliminary Review / Legal and Procedural Consideration of Case
- Communications and Negotiations
- Closing Documents / Managerial Review
- Case Closed from Appeals / Post Appeal Rights



On-Line Self Help Tools

- Available at www.irs.gov/appeals
- Simple Decision Trees
 - Penalty Appeals, InnocentSpouse, and Offer inCompromise
- Resources for you
- Resources for your client

For more information...

Visit Appeals at www.irs.gov/appeals

Careers in Appeals



View an informative video stream entitled, "Appeals—Today and

Tomorrow"



