APPEALS – TODAY and TOMORROW

Want To Learn More About Appeals and Its Processes?

To help you understand the Appeals organization and the Appeals process, we have created an educational tool utilizing video streaming technology. The video stream is designed for practitioners, taxpayers, and others that have an interest in learning more about Appeals.

To view the video, go to Internet address: www.irs.gov Keyword = Appeals

The following is just a small sample of the topics covered by this video stream:

- The Role of Appeals
- Overview of the Appeals Process
- Introduction to Exam & TEGE Cases
- Introduction to Collection
- Introduction to Alternative Dispute Resolution

Windows Media Player version 7 or greater is required to view the videos.



OTHER USEFUL RESOURCES

Appeals website: www.irs.gov Keyword=Appeals

IRS website: www.irs.gov

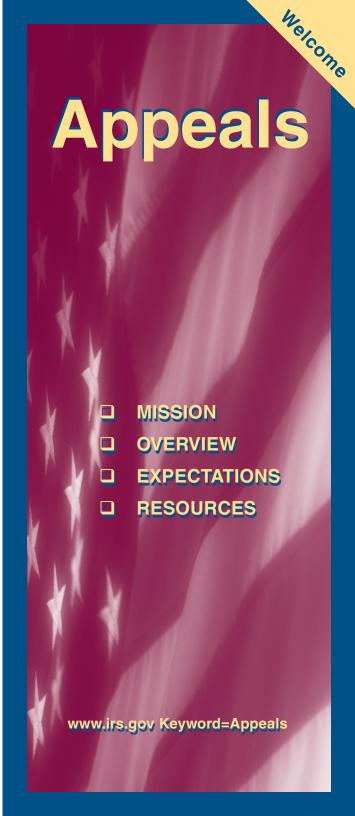
Taxpayer Advocate Service: 1-877-777-4778

TTY/TTD: **1-800-829-4059**

IRS Toll Free: 1-800-829-1040

Forms and Publications: 1-800-TAX-FORM





MISSION

The mission of Appeals is to 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. Today, alternative dispute resolution instead of litigation is widely valued and applied in many areas of our society. Customers expect more dispute resolution options, and Appeals has adapted its approach to keep up with the new methods and developments.

Our vision is to explore and apply innovative techniques to ensure customer confidence and meet customer and employee expectations regarding independent resolution services. Our goal is to increase confidence in the overall fairness of the tax system by providing an efficient, independent administrative appeal process for all taxpayers.

OVERVIEW OF APPEALS PROCESS

If you disagree with the IRS findings in your tax case, you can appeal your case to the Appeals Office of the IRS. The local Appeals Office is separate from and independent of the IRS office that proposed the adjustment. An Appeals or Settlement Officer will review the strengths and weaknesses of the issues in your case and give them a fresh look. Appeals Office reviews are conducted in an informal manner, by correspondence, telephone or at a personal meeting. Most differences are settled in these appeals without expensive and time-consuming court trials. Appeals will consider any reason you have for disagreeing, except for moral, religious, political, constitutional, conscientious objection, or similar grounds. Our goal is to provide a forum for us to work together to resolve the tax dispute.

You can deal with Appeals by yourself, and you may bring a person with you to support your position. If you want to be represented by someone else, you must choose a person who is an attorney, a certified public accountant, or an enrolled agent authorized to practice before the IRS. If you plan to have your representative talk to us without you being present, we need a copy of a completed Form 2848, Power of Attorney and Declaration of Representative.

If you provide significant new information on a major issue, we generally ask the examiner for their opinion in writing and will share their comments with you. When there is a need for further clarification from the examiner, we may contact or invite you to participate in a conference call or a meeting with them.

EXPECTATIONS

Our commitments to you are to:

- Explain your appeal rights and the Appeals process
- Listen to your concerns
- · Be courteous and professional
- Be responsive (and allow you reasonable time to respond to any requests for information)
- Be fair and impartial

It is your responsibility to:

- Listen to our explanation of your appeal rights and the Appeals process
- Give us a statement as to how you understand the facts and the law, listing all issues with which you disagree and why
- Give us any additional information or documentation that will help your case
- Tell us when and how you think your case should be resolved
- · Let us know the best time to contact you