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 within a reasonable amount of time
- Tell us when and how you think your case should be resolved
- Let us know the best time to contact you
- File all required tax returns before the hearing

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

IRS Department of the Treasury Internal Revenue Service
Publication 4165 (Rev. 3-2006)
Catalog Number 36204Q

CDP

Appeals

An Introduction to Collection Due Process Hearings

- ❑ COLLECTION DUE PROCESS (CDP)
- ❑ MISSION
- ❑ OVERVIEW
- ❑ EXPECTATIONS
- ❑ RESOURCES

www.irs.gov Keyword=Appeals