

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

CDP

Appeals

An Introduction to Collection Due Process Hearings

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



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COLLECTION DUE PROCESS (CDP)

If you are in Appeals for a collection due process hearing, IRS issued a notice of intent to levy or filed a Notice of Federal Tax Lien to collect overdue taxes. The law determines what Appeals considers about your case.

We must consider:

- Whether IRS followed required procedures;
- Issues you raise, like innocent spouse, whether the collection action proposed or taken is appropriate, and whether there are appropriate collection alternatives; and
- The balance between efficient tax collection and intrusiveness.

We may not consider:

- Whether you owe the tax if you had a chance to dispute the liability previously.
- Issues a court decided, or that you raised in an earlier CDP hearing or other Appeals case about this tax.

IRS procedures determine whether we can accept your proposal for collection alternatives. If you have filed all required tax returns before the hearing, you might qualify for an installment agreement or offer in compromise. You may need to submit a current financial statement. If you have employees and want to compromise withheld taxes, you must have timely paid your taxes for at least the two most recent quarters. For complete information about collection alternatives, please review Publication 594.

If you disagree with our determination in a CDP hearing, you may ask a court whether Appeals abused its discretion in your case. If you requested your hearing late, however, you receive an equivalent hearing, but Appeals' decision is final.

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 or collection action. 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 cases 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 present, we need a copy of a completed power of attorney 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 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.