

**From the desk of
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IRS Independent Office of Appeals

During an audit, collection matter, request for penalty relief, a tax court matter, Offer in Compromise, the Internal Revenue Service Office of Appeals is available to taxpayers who have encountered undue or unreasonable opposition, or bureaucratic problems.

Resolution of those matters through the use of the IRS Independent Office of Appeals can be a path to resolving problems that appear to be otherwise problematic.

The IRS Office of Appeals is available in most matters for the purpose of resolution of disputes, without litigation, in a way that is fair and impartial to the taxpayer. The origin of cases reviewed by the Office of Appeals include:

- **Examination Appeals**, which involve the review and resolution of general docketed and non-docketed audit cases generated from the IRS audit deficiency determinations.
- **Collection Appeals**, which involve the review and resolution of cases involving Collection Due Process, Offers in Compromise, Trust Fund Recovery Penalties, Jeopardy Levies, Collection Appeals Program (CAP), and other such cases in which a taxpayer has been assessed a liability in which they are attempting to amicably resolve.
- **Claim for Refund or Request for Abatement of Penalty Appeals**, which involve the review and resolution of cases involving a taxpayer's claim for a

refund of an overpayment of tax or request for an abatement of certain taxes, interest, penalties, fees, or additions to tax.

- **Specialized Examination Programs & Referrals**, which involve the review and resolution of a variety of specialized programs such as international issues, estate and gift issues, tax-exempt and governmental entity issues, tax computations, innocent spouse, TEFRA, art appraisal services and penalty appeals.

The Office of Appeals has the independent authority and jurisdiction over most cases it reviews, with the ability to compromise or concede issues that the IRS has previously decided against a taxpayer.

The Office of Appeals ultimately settles to the satisfaction of the taxpayer approximately 80% or more of the cases that they reviewed.

Being aware of the process and procedure involved in this resolution tool, including how to stage a case for the potential for such an appeal while it is under audit or in its initial investigation stage and how to present a case to the Office of Appeals once an appeal is elected is key to a favorably and cost saving resolution in most cases.

We here at Muffoletto & Company believe that the more informed you are in regards to the rules and regulations that affect you the more we can be of service.

Should you have questions relating to any

tax or financial matters call at

(818) 346-2160,

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