



Office of Appeals ◀

WORKING TOGETHER SYMPOSIUM

Contact

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APPEALS MISSION

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

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INDEPENDENCE IS KEY TO FULFILL OUR MISSION

- Impartially balance the interests of the Government and the taxpayer
- Maintain *ex parte* communications rules
- Obtaining legal advice from Counsel does not compromise our independence, because we are not bound by the legal advice we receive

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SETTLEMENT PHILOSOPHY

- Assessing the facts
- Tax law
 - Internal Revenue Code
 - Treasury Regulations
 - Case law
- Assessing the hazards on both sides
- Making a proposed settlement if applicable

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APPEALING or GOING TO TAX COURT

- Be ready
 - Protest
 - Petition
- Conferencing
 - Telephonically
 - Electronically
 - Virtual Service Delivery
 - In person here in Seattle

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APPEALING YOUR CASE

- Provide all documents to Examination during the audit
- Protest should contain a summary of your client's position supported by case law citation if any
- Be prepared to come to Appeals when you prepare your protest

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APPEALING YOUR CASE - CONT

- Be prepared to offer a settlement
- Be prepared to compromise based on hazards of litigation
 - Hazards are likely to exist on both the Governments side and the taxpayer's
- If agreement isn't reach we will issue a Statutory Notice of Deficiency (SNOD) and you can petition Tax Court

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GOING TO TAX COURT

- Petition
- IRS Counsel answers the Petition
- Cases are then sent to Appeals for settlement consideration
- Be prepared to come to Appeals when you prepare your Petition

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GOING TO TAX COURT - CONT

- Be prepared to offer a settlement
- Be prepared to compromise based on hazards of litigation
 - Hazards are likely to exist on both the Governments side and the taxpayer's
- If agreement isn't reached case is sent back to Counsel for Trial preparation

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- Questions?
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