

Seven Important Facts about Your Appeal Rights

The IRS provides an appeals system for those who do not agree with the results of a tax return examination or with other adjustments to their tax liability. Here are the top seven things to know when it comes to your appeal rights.

1. When the IRS makes an adjustment to your tax return, you will receive a report or letter explaining the proposed adjustments. This letter will also explain how to request a conference with an Appeals office should you not agree with the IRS findings on your tax return.
2. In addition to tax return examinations, many other tax obligations can be appealed. You may also appeal penalties, interest, trust fund recovery penalties, offers in compromise, liens and levies.
3. You are urged to be prepared with appropriate records and documentation to support your position if you request a conference with an IRS Appeals employee.
4. Appeals conferences are informal meetings. You may represent yourself or have someone else represent you. Those allowed to represent taxpayers include attorneys, certified public accountants or individuals enrolled to practice before the IRS.
5. The IRS Appeals Office is separate from – and independent of – the IRS office taking the action you may disagree with. The Appeals Office is the only level of administrative appeal within the agency.
6. If you do not reach agreement with IRS Appeals or if you do not wish to appeal within the IRS, you may appeal certain actions through the courts.
7. For further information on the appeals process, refer to Publication 5, Your Appeal Rights and How To Prepare a Protest If You Don't Agree. This publication, along with more on IRS Appeals is available at [IRS.gov](https://www.irs.gov).