

In-Person IRS Appeals Conferences Are Here to Stay

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On November 28, 2018, the IRS issued a [memorandum](#) to its Appeals division employees, providing guidance on how and where to conduct Appeals conferences with taxpayers. As we have [previously reported](#), the IRS Appeals division has been in flux for the last several years constrained by limited resources, retiring Appeals Officers, and an ever-growing case load. Because taxpayers have a right to seek redress before an independent Appeals Officer, the IRS has been exploring different ways to use technology to hold virtual taxpayer conferences. Numerous taxpayers, however, continue to believe that an in-person conference is the most efficient and beneficial way to resolve their differences with the IRS. Apparently, the IRS recognizes this as well.

In a memorandum to Appeals employees, the IRS provides “interim” guidance for in-person conferences. The memo includes revisions to the Internal Revenue Manual. Of particular note is the ability of IRS Appeals to send cases to offices that can accommodate in-person conferences. Additionally, there is a clear mandate to hold Appeals conferences (upon approval of a manager) in “other federal buildings, when feasible and necessary to provide a conference opportunity.”

Practice Point: We are big fans of in-person Appeals Conferences. Although holding a conference over the phone or through some internet portal may save travel time and expense, it is typically a poor substitution for face-to-face negotiations.

Consider how much easier it is to tell your daughter that she cannot go to the mall with her friends on the phone versus to an in-person plea! An Appeals Officer measures the settlement possibilities by a “hazards of litigation” standard. Part of that analysis may include sizing up the taxpayer and representative, their case, and willingness to “go all of the way.”

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