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## Five Important Facts About Your IRS Appeal Rights

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The IRS has an appeals system for people who do not agree with the results of an examination (audit) of their tax returns or with other adjustments to their tax liability. Here are the top five things to know when it comes to your IRS appeal rights.

1. When the IRS makes an adjustment to your tax return, they will send you a report or a letter explaining the proposed adjustments. This letter will alert you of your right to request a conference with an Appeals office and how to put in a request for such a conference.
2. In addition to examinations, many other things can be appealed. You can also appeal penalties, interest, trust fund recovery penalties, offers in compromise, liens and levies.
3. If you request an Appeals conference, be prepared with records and documentation to support your position.
4. Appeals conferences are informal meetings. You may represent yourself or have someone else represent you. Those allowed to represent taxpayers include attorneys, accountants or individual enrolled to practice before the IRS.
5. 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.

\* Mr. Earle is licensed to practice law in all California state trial and appellate courts, the United States Supreme Court, the United States Court of Appeals for the Fourth and Ninth Circuits, federal trial courts in the Northern District of California, and the United States Tax Court. He has also served as a Judge Pro Tempore for the Santa Clara Superior Court. In addition to practicing law, Mr. Earle is also a licensed Real Estate Broker.

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