



IRS Independent Office of Appeals

January 26, 2021

Feedback/Listening Session: Independent Office of Appeals





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.



IRS Independent Office of Appeals

Executive Team

- **Andy Keyso**, Chief, Independent Office of Appeals
- **Lia Colbert**, Deputy Chief, Independent Office of Appeals
- **Kristen Bailey**, Director, Collection Appeals
- **Shelley Foster**, Director, Examination Appeals
- **Steve Martin**, Director, Case and Operations Support
- **Jennifer Vozne**, Director, Specialized Examination Programs and Referrals



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Adapting to COVID-19

- Paperless and electronic casework
- Electronic case closings
- Secure email and electronic signatures permitted as “deviations”
- No in-person conferences allowed (and no exceptions)
- Expanded use of virtual conferences – WebEx and Zoom



What's new in Appeals: Taxpayer First Act: Appeals Provisions

- “Independent” Office of Appeals – more than a name change
- Codified purpose/function of Appeals: building on *ex-parte* rules of RRA98
- Case file access
- How is Appeals affected by any broader IRS reorganization plans?



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Appeals staffing, receipts, closures and cycle time

	FY 2018	FY 2019	FY 2020	FY 2021-Dec
Total Staffing*	1,207	1,230	1,286	1,259
Total Receipts	92,430	85,286	57,573	13,331
Total Closures	94,832	73,207	62,997	14,264
Cycle Time**	194	229	289	383

*Total On-Rolls at Month or Year End

**Closed (non-docketed) Cycle Time (days)



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Receipts by workstream

Workstream	FY 2018	FY 2019	FY 2020
Collection Due Process (CDP)	35,168	37,196	25,334
Offers in Compromise (OIC)	8,864	6,841	5,011
Innocent Spouse	2,657	1,575	1,057
Penalty Appeals	8,190	5,757	3,581
Coordinated Industry Cases	65	42	58
Industry Cases	885	826	474
Examination	27,290	24,862	16,884
Other	9,311	8,187	5,174
Total	92,430	85,286	57,573



Efficiency improvements we're pursuing

- Enterprise Case Management – starting with OIC
- Taxpayer Digital Communication – secure messaging
 - ✓ We encourage you to sign up for this
- CDP efficiency improvements – early stage of thinking and testing; your thoughts on CDP?
- Expanded use of virtual conferences – WebEx and Zoom



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Questions?