



Department of the Treasury  
Internal Revenue Service  
Appeals Office

Date:

Person to contact:

Name:

Employee ID number:

Telephone:

Fax:

Hours:

Tax period(s) ended:

Dear:

This letter acknowledges receipt of your case in the IRS Office of Appeals for consideration. Appeals is an independent office that attempts to resolve disputes in a fair and impartial way by applying the law and court decisions to the facts of your case.

The Appeals Team Case Leader (ATCL) assigned to your case is [ATCL name]. The assigned ATCL will contact you to discuss your case and to schedule an initial conference.

#### What you can expect

We are committed to providing you an opportunity to settle your tax dispute in a fair and impartial manner without litigation. The ATCL has settlement authority to independently consider and resolve most issues. If your case has an issue the ATCL can't resolve, you will receive an explanation.

The conference will be informal. The ATCL and you will discuss facts, arguments, and how the law supports your position. If you present new information or evidence, the ATCL may refer it to Examination for consideration. You will receive their comments, and you will have an opportunity to respond. You can mail any new information to the ATCL at the address shown above so it is received at least seven days before the conference.

If you owe the IRS, the law requires that you pay interest on the amount owed until it is paid in full. If the amount you owe includes penalties, additional penalty amounts may accumulate until you pay in full. If you owe or potentially owe tax, interest and/or penalties, you can make a payment at any time to stop interest on the amounts paid.

#### What you can do

- If you want to stop or reduce interest on all or part of the balance due, you can send tax payments to the Appeals office working your case.
- If you have questions about the Appeals process or how you can prepare for your hearing, communicate with the "Contact Person" listed above.

You can be represented by an attorney, certified public accountant, or a person enrolled to practice before the IRS. However, your representative must submit a Form 2848, *Power of Attorney and Declaration of Representative*, or similar written authorization. If you need more information about the requirements for representing taxpayers, Treasury Department Circular 230 is available at any IRS office. You also can read or download a copy of Circular 230 by going to the IRS web site at [www.irs.gov](http://www.irs.gov), search keyword "Circular 230".

### **Claims for refund or credit**

If your case involves a claim for a refund or credit for overpayment, the law limits the time for filing a suit for refund or credit. If the IRS mailed a legal notice of claim disallowance to you, the 2-year period for filing suit began on the date of the claim disallowance letter.

However, if you signed a Form 2297, *Waiver of Statutory Notification of Claim Disallowance*, the 2-year period for filing suit began on the date you filed the waiver. We will make every effort to reach a determination in your case prior to the end of the 2- year period for filing suit in court, but it is your responsibility to monitor the deadline for filing suit. We cannot issue a refund after the period for filing a suit has expired, even if your claim was otherwise allowable.

### **Additional information**

Visit our website at [www.irs.gov/appeals](http://www.irs.gov/appeals) for additional information.

At the conclusion of the Appeals process, we may ask you to participate in an Appeals customer satisfaction survey. Your participation is voluntary and the survey will not ask for personal or financial information of any kind. We'll use the results of the survey to improve the Appeals process and our service to taxpayers.

We hope the conference will resolve your case. You can call the assigned ATCL at the number shown above, if you have questions or need additional information.

Sincerely,

[Name]  
Appeals Team Manager

Enclosure(s):

cc:

FOIA Request