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penalty disputes currently are handled independently within each of the primary IRS ...

Sep. 14, 2017



The [American Institute of CPAs](#) (AICPA) testified on Wednesday before the House Committee on Ways and Means Oversight Subcommittee hearing entitled “IRS Reform: Resolving Taxpayers Disputes” focused primarily on recommendations about how to improve the independence and efficiency of the dispute resolution process and the importance of delivering customer-focused service to taxpayers.

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of the penalty notice processes with other IRS divisions to identify necessary training, systemic problems and duplication of efforts to ensure a consistent settlement process of penalties.”

To prevent erosion of the core values of independence and impartiality with regards to the agency's dispute resolution process, Wilson also suggested that the Subcommittee focus on Appeals conferences. Specifically, Wilson noted that “it is crucial to (1) limit settlement conferences to the appropriate Appeals' personnel, the taxpayer and taxpayer's representative and (2) provide taxpayers the option of a face-to-face conference.”

Wilson continued, “We would also urge the IRS to provide truly independent delegated settlement authority to the case leader, and eliminate the extra approval process that was recently added, to ensure the taxpayers can resolve disputes in a fair and efficient manner. The recent changes to the dispute resolution process jeopardize its customer-focused approach and their perception, or in some situations their assurance, of independence.”

Furthermore, she testified, “A customer-focused service approach should extend beyond the dispute resolution process and to all IRS taxpayer services, including a dedicated tax practitioner services unit. With a mindset of understanding the taxpayer perspective, the Service will enhance voluntary compliance and increase the public confidence in the integrity of the Service.”

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