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taxpayers who don't live close to an appeals office.

**Jason Bramwell** • May. 12, 2023



The IRS Independent Office of Appeals is asking the public for ideas on how to provide taxpayers who don't live near an appeals office better access to its services.

The appeals office tries to resolve federal tax disputes without the need for litigation. If a taxpayer's dispute with the IRS qualifies for an appeal, the office will review the issues and schedule a conference.

“Conferences are a key way in which appeals hears the taxpayer’s position,

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“Generally, it’s the taxpayer’s or their representative’s choice how to meet with appeals,” the IRS said. “The type of conference chosen doesn’t impact appeals’ decision. Employees can successfully resolve taxpayers’ disputes with the IRS using each type of conference.”

If you were wondering what type of conference is the most popular among taxpayers with pending appeals, it’s telephone conferences. But the IRS said the appeals office has [expanded use of video conferencing](#) nationwide, and given its recent popularity over the past few years, the appeals office is creating permanent [guidelines for video conferences, based on public input](#). Taxpayers and their representatives who prefer to meet with the appeals office in person will continue to have that option, the IRS said. Appeals has a presence in more than 60 offices across 40 states where they can host in-person meetings.

Appeals offices tend to be in heavily populated areas, which makes them convenient for most taxpayers and their representatives who request an in-person conference. However, not all taxpayers live close to an appeals office.

“While these taxpayers may prefer the convenience of meeting by telephone or video, appeals wants to be sure they have a reasonable way to accommodate requests to meet in person as well,” the IRS said.

To meet in person with taxpayers in states with little or no appeals presence, appeals officers would historically “circuit ride,” meaning they would travel quarterly to a designated location in the state, according to the IRS.

“In practice, it has been helpful to have more flexibility in both timing and in finding a convenient location for the conference, without state lines posing a potential barrier,” the IRS said. “For example, some taxpayers living in Kansas find it more convenient to meet in Kansas City, MO, rather than at the IRS office in Wichita, the

designated location in Kansas. Also, appeals has traveled as needed to meet taxpayer

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In coordination with the national taxpayer advocate, the appeals office is asking the public to comment on how it can further improve conference options for taxpayers and their representatives who aren't located near an appeals office. Specifically, the appeals office is looking for input on the following:

- Revising or replacing the “circuit riding” policy in IRM 8.6.1.5.1.1 to expand opportunities for timely in-person conferences for taxpayers living in those states.
- Facilitating participation at in-person conferences when taxpayers and their representatives are not co-located.
- Best practices for conducting hybrid conferences, where some participants meet in person and others join by video or telephone.
- If a case must be transferred within appeals to facilitate an in-person conference, how best to avoid substantial delay in resolving the underlying tax dispute.
- Encouraging participation in in-person and video conferences by taxpayers in historically marginalized communities or with limited English proficiency and ensuring accessibility by persons with disabilities.

“We want all taxpayers to have a productive conference with appeals in which they feel heard,” said Liz Askey, deputy chief of appeals. “We welcome public feedback on ways we can be more accessible to taxpayers who do not live near an appeals office.”

Public comments can be sent to [ap.taxpayer.experience@irs.gov](mailto:ap.taxpayer.experience@irs.gov) by July 10.

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