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10 TIPS TO PREPARE FOR AN IRS APPEALS CONFERENCE

By: Victor Sy, CPA, MBA

You are still upset from losing an IRS audit. You have two choices: pay or fight. If you choose to fight, go to appeals. Let me give you 10 tips on how to prepare for the appeals conference:

1. **Request access to your case files.** Take a look at any dossier they have on you. If the Appeals Officer resists, file a request through the Freedom of Information Act (FOIA).
2. Your files contain a statement of facts from the agent who previously examined you. **Counter** the agent's statements. Provide a different perspective to erode the agent's credibility to help sway the Appeals Officer in your favor.
3. **Prepare a persuasive written protest.** Draft the protest to maximize issues that are favorable to you and minimize issues that are unfavorable to you.
4. **Research the issues at hand.** Read the most current cases to counter older cases that the agent may have cited against your side of an issue.
5. **Cite code sections,** revenue rulings, revenue procedures, and court cases to bolster your position. These citations not only prove technical aspects but also impress the Appeals Officer that you know what you are doing (assuming of course that you use the right citations).
6. Ask around regarding the **Appeals Officer** in charge of your case. Ask CPAs, enrolled agents, or tax lawyers about how the particular officer approaches and resolves a case.
7. **Be organized in gathering and grouping records.** An organized approach to gathering, filing and presenting documents makes it easier on you and the Appeals Officer. I have so many cases where the Appeals Officers are so impressed by my documentation that the whole complexion of the conference changes from a chore to a relaxed atmosphere-an ideal atmosphere to negotiate.
8. If you decide to represent yourself, discuss your strategy and approach with a **coach** (CPA or lawyer). Present your documents for a trial run to see how persuasive you can be.
9. Instruct your CPA or tax preparer to be **available** in case you need help. And you probably will. Bring your cell phone and ask your coach to be available for consultation during the conference.
10. If discussions get technical and things don't look too good, respectfully admit to the officer that you are, er, kind of overmatched and that you need a **representative** - a CPA, enrolled agent, or tax lawyer take over your case. You have done your best. Let the pros take over.

Read our related articles on the basics of the appeals process as well as strategies during the appeals conference.

Good day!