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## 10 STRATEGIES DURING AN IRS APPEALS CONFERENCE

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You have just lost an audit and have decided to bring your case before the appeals office of the IRS. You have learned the basics of the appeals process and how to prepare for the conference from previous articles. Let me now give you 10 strategies as you face the Appeals Officer:

1. **Respect the Appeals Officer.** He (includes “she”) is not the enemy. He is here to help settle your case. The new IRS gives him even more new authority to resolve your case.
2. **Be credible.** It is the most important single factor in helping settle your case. Be honest and forthright with him. Even the best arguments, citations, and documentation won’t be effective if you lose credibility during the conference.
3. **Be reasonable.** Heated arguments lead you nowhere. Threats or ultimatums backfire and merely lead you to more trouble. This is not the time to be bullheaded. This is not the forum to be combative.
4. **Be prepared to compromise.** Remember that the purpose of the conference is to settle your case - not to win.
5. If controlling the tempo of the conference is one of your strategies, be **subtle**. Suggest, not demand, the manner in which the conference is conducted. It is not in your best interest to be pushy.
6. **First address issues that are easiest to resolve** and hope to establish a pattern that will carry over to the rest of the conference. Again, your objective is a quick resolution. Starting with the most complicated issue may get you stuck, unable to move on, and diminish your chances for a good resolution.
7. **Present all your evidence that are in your favor.** Federal rules of evidence do not apply to appeals conferences.
8. **Analyze the strengths and weaknesses of the government's** position. This will guide you when to attack issues, when to step back, when to extend an olive branch. Hopefully, the end game will be a peaceful process.
9. Help the Appeals Officer build your case so he can help back you up in his written report to his superiors. In my experience, Appeals Officers feel for taxpayers but sometimes do not have tools to help deserving taxpayers. **Submit persuasive documents** such as cancelled checks and thank you letters to support donations, floor plans to support your office at home, or recent tax court cases to support your side of the issues.
10. **Learn the basics of the appeals process.** Learn how to gather, research, file, and prepare adequately. Get a coach to guide you through the survival process.

When things get tough, emphasize the hazards of litigation. You can lose all the issues if you proceed to court. So can the Appeals Officer. ☺

Good day!