

INTERNAL REVENUE SERVICE



FAX TRANSMISSION  
Cover Sheet

Date: February 04, 2025

**To: David Collins**

Address/Organization: \_\_\_\_\_

Fax Number: (423) 558-3274 Office Number: \_\_\_\_\_

**From: Arletha Butler**

Address/Organization: \_\_\_\_\_

Fax Number: (866) 289-7240 Office Number: \_\_\_\_\_

Number of pages:  *Including cover page*

**Subject:** Appeals Preliminary Analysis

Arletha E. Butler  
Badge#10005951  
Appeals Officer, IRS Independent Office of Appeals  
100 West Capitol St., Suite 1025, Stop 28  
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Telephone: (601) 292-4715  
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**APPEALS PRELIMINARY ANALYSIS**

[Sharkey, Carol L]

**Schedule of Adjustments**

Issue No.	Description	Tax Period	Examiner's Adjustment	Appeals Change to Adjustment	Appeals Adjustment
	***SEE BELOW				

**I. Disputed Items**

**Brief Background**

Taxpayer, Carol L Sharkey in tax years 2020 and 2021 operated a bookkeeping service business. The business was conducted at her residence. Provided bookkeeping, payroll and tax preparation services for individuals and businesses. Taxpayer also has a S-Corporation business. This case primarily concerns the deductibility of expenses based on substantiation. Taxpayer is in dispute with the proposed adjustment for Car & Truck expenses for tax years 2020 and 2021.

**APPEALS ANALYSIS**

**Discussion & Analysis**

**Issue #1 – Sch. C1 - Car and Truck Expenses**

*Summary –*

REF	ISSUE No.	DESCRIPTION	PERIOD	PER RETURN	PER EXAM	EXAMINER ADJ	APPEALS	
							CHANGE	APPEALS ADJ
		<b>DISPUTED ITEMS</b>						
	1.	Sch C1 - Car and Truck Expenses	202012	\$ 6,929	\$ 3,465	\$ 3,464	\$ -	\$ 3,464
			202112	\$ 4,396	\$ 2,198	\$ 2,198	\$ -	\$ 2,198

**Why does the government propose this/these adjustment(s)?**

*The government states the following –*

“The Government has decreased Schedule C Expenses due to lack of substantiation in accordance with IRC 162, 6001, and 274(d).”

**Why does the taxpayer disagree with the government?**

*The taxpayer states the following –*

Disagreed item	Reason why you disagree
Mileage of 7,850 business miles	TP gave est. mileage in testimony and maintenance records for one vehicle w/odometer readings
	TP also gave actual mileage log showing accurate, legitimate, total miles driven for Sch C
	business. Personal miles and/or S-Corp miles have no bearing on Sch C miles submitted. Maint
	record odometer readings are for only 1 car. TP used multiple vehicles to drive for Sch C business

*Law –*

IRC Section: 162

162(a) In General — There shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including—

Treas. Regs § 1.6001-1 Records

1.6001-1(a) In General. - Except as provided in paragraph (b) of this section, any person subject to tax under Subtitle A of the Code (including a qualified State individual income tax which is treated pursuant to section 6361(a) as if it were imposed by Chapter 1 of Subtitle A), or any person required to file a return of information with respect to income, shall keep such permanent books of account or records, including inventories, as are sufficient to establish the amount of gross income, deductions, credits, or other matters required to be shown by such person in any return of such tax or information.

IRC Section: § 274. Disallowance of certain entertainment, etc., expenses

**(d) Substantiation required.**--No deduction or credit shall be allowed--

**(1)** under section 162 or 212 for any traveling expense (including meals and lodging while away from home),

**(2)** for any expense for gifts, or

**(3)** with respect to any listed property (as defined in section 280F(d)(4)),

unless the taxpayer substantiates by adequate records or by sufficient evidence corroborating the taxpayer's own statement (A) the amount of such expense or other item, (B) the time and place of the travel or the date and description of the gift, (C) the business purpose of the expense or other item, and (D) the business relationship to the taxpayer of the person receiving the benefit. The Secretary may by regulations provide that some or all of the requirements of the preceding sentence shall not apply in the case of an expense which does not exceed an amount prescribed pursuant to such regulations. This subsection shall not apply to any qualified nonpersonal use vehicle (as defined in subsection (i))

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§162; Reg. §1.6001-1, §274(d)

#### APPEALS ANALYSIS

☞ *Has the taxpayer adequately substantiated business purpose; and provided sufficient documentation to deduct expenses based on Internal Revenue Code Sections 162, and 274(d)?*

The answer is no.

*Analysis –*

In order to deduct expenses associated with a trade or business the expenses must be **ordinary** and **necessary** for the business.

A taxpayer ordinarily must maintain sufficient records to substantiate the amounts of his or her income and entitlement to any deductions or credits claimed. *Treas. Reg. Section 1.6001-1(a)*.

Treas. Reg. § 1.274-5 Substantiation requirements

**(c) Rules of substantiation—(1) In general.** Except as otherwise provided in this section and § 1.274-6T, a taxpayer must substantiate each element of an expenditure or use (described in paragraph (b) of this section) by adequate records or by sufficient evidence corroborating his own statement. Section 274(d) contemplates that a taxpayer will maintain and produce such substantiation as will constitute proof of each expenditure or use referred to in section 274. Written evidence has considerably more probative value than oral evidence alone. In addition, the probative value of written evidence is greater the closer in time it relates to the expenditure or use. A contemporaneous log is not required, but a record of the elements of an expenditure or of a business use of listed property made at or near the time of the expenditure or use, supported by sufficient documentary evidence, has a high degree of credibility not present with respect to a statement prepared subsequent thereto when generally there is a lack of accurate recall. Thus, the corroborative evidence required to support a statement not made at or near the time of the expenditure or use must have a high degree of probative value to elevate such statement and evidence to the level of credibility reflected by a record made at or near the time of the expenditure or use supported by sufficient documentary evidence. The substantiation requirements of section 274(d) are designed to encourage taxpayers to maintain the records, together with documentary evidence, as provided in paragraph (c)(2) of this section.

**(2) Substantiation by adequate records—(i) In general.** To meet the “adequate records” requirements of section 274(d), a taxpayer shall maintain an account book, diary, log, statement of expense, trip sheets, or similar record (as provided in paragraph (c)(2)(ii) of this section), and documentary evidence (as provided in paragraph (c)(2)(iii) of this section) which, in combination, are sufficient to establish each element of an expenditure or use specified in paragraph (b) of this section. It is not necessary to record information in an account book, diary, log, statement of expense, trip sheet, or similar record which duplicates information reflected on a receipt so long as the account book, etc. and receipt complement each other in an orderly manner.

**(2) Business use of passenger automobiles and other vehicles. (i)** On returns for taxable years beginning after December 31, 1984, taxpayers that claim a deduction or credit with respect to any vehicle are required to answer certain questions providing information about the use of the vehicle. The information required on the tax return relates to mileage (total, business, commuting, and other personal mileage), percentage of business use, date placed in service, use of other vehicles, after-work use, whether the taxpayer has evidence to support the business use claimed on the return, and whether or not the evidence is written.

A taxpayer bears the burden of substantiating any deduction that it claims on its tax return. Reg. §1.6001-1(a) requires a taxpayer to “keep permanent books of account or records, ... as are sufficient to establish the amount of gross income, deductions, credits, or other matters required to be shown ... in any return of such tax or information.” If the IRS challenges the deduction, the taxpayer must offer evidence that the deduction was actually paid or incurred and, if relevant, that the expenses were related to a business purpose. <sup>1</sup> Absent sufficient evidence of a deductible

expense, the deduction will be denied. <sup>2</sup> In order to substantiate a deduction, a taxpayer must provide evidence not only of the payment itself but also of the scope or nature of the work and its relationship to a business or for-profit activity. <sup>3</sup>

**Deductions are a matter of legislative grace and are only allowed upon clear proof of entitlement.** *Commissioner v. National Alfalfa Dehydrating & Milling Co.* [74-1 USTC ¶ 9456], 417 U.S. 134, 149, 94 S.Ct. 2129, 2137, 40 L.Ed.2d 717 (1974). <sup>4</sup> The consequence of lack of evidence on a material element of the deduction is that the taxpayer's claim is to be rejected. *Burnet v. Houston* [2 USTC ¶ 710], 283 U.S. 223, 51 S.Ct. 413, 75 L.Ed. 991 (1931). <sup>5</sup>

Taxpayers are obligated to keep sufficient records to establish the amount of tax owing, and thus the amount of the deduction claimed. I.R.C. § 6001; Treas. Reg. § 1.6001-1(a). In the absence of such records, entirely unsupported estimates by the taxpayer are insufficient evidence to allow taxpayer to prevail. *Keiner-Williams Stamping Co. v. United States* [40-1 USTC ¶ 9169], 90 Ct.Cl. 203, 30 F.Supp. 807 (1940).<sup>6</sup>

**The burden of proof in a Tax Court case is on the taxpayer.** In other words, the taxpayer must prove by a preponderance of the evidence that the IRS's determination, as set forth in the notice of deficiency, is erroneous.

1. *Williams v. United States*, 245 F.2d 559, 560 (5th Cir. 1957). See also *Long v. Commissioner*, 772 F.3d 670 (11th Cir. 2014); *Wakefield v. Commissioner*, T.C. Memo 2015-4; *Humbolt Shelby Holding Corp. v. Commissioner*, T.C. Memo 2014-47.

2. See, e.g., *Green Gas Delaware Statutory Tr. v. Commissioner*, 147 T.C. 1 (2016) (deduction denied; taxpayer failed to provide evidence of legal fees, such as engagement letters, invoices for time billed by attorneys, or correspondence related to legal issues); *Lussy v. Commissioner*, T.C. Memo 2015-35 (deduction denied; taxpayer failed to provide substantiating documentation of legal fees allegedly incurred). See also *Safakish v. Commissioner*, T.C. Memo 2014-242.

3. See, e.g., *Rogers v. Commissioner*, T.C. Memo 2014-141 (record did not substantiate the scope or nature of the work or the relationship between the expenses and the taxpayer claiming the deduction).

4. *Commissioner v. National Alfalfa Dehydrating & Milling Co.* [74-1 USTC ¶ 9456], 417 U.S. 134, 149, 94 S.Ct. 2129, 2137, 40 L.Ed.2d 717 (1974).

5. *Burnet v. Houston* [2 USTC ¶ 710], 283 U.S. 223, 51 S.Ct. 413, 75 L.Ed. 991 (1931).

6. *Keiner-Williams Stamping Co. v. United States* [40-1 USTC ¶ 9169], 90 Ct.Cl. 203, 30 F.Supp. 807 (1940).

#### **APPEALS REVIEW:**

- Exam's proposed adjustment for Car & Truck Expenses for tax years 2020 and 2021 includes all adjusted Sch C1 business expenses. Taxpayer's protest specifically address the Car & Truck Expenses disallowed.
- 2020 – Car & Truck Expense: \$6,929  
2021 – Car & Truck Expense: \$4,396
- Examiner's Workpaper#505-1 Sch C Expenses states.
  - (a). Car & truck expenses were calculated using standard mileage rate.
  - (b). Taxpayer provided nine service and repair receipts with mileage listed. Receipts dated from 1/19/2018 – 9/19/2023. However, only two of the receipts were dated in 2020 and one was dated in 2021.
  - (c). 2020 mileage log with 15,297 miles on Honda CRV. No mileage log was provided for 2021. Taxpayer did not provide an explanation for personal use of vehicle or to differentiate miles driven for taxpayer's S-Corporation.
  - (d). 2020 mileage log total of 15,297 miles is not consistent with maintenance receipts. Mileage log has daily entries and is not consistent with taxpayer's prior testimony of visiting a client once each week. On the 2020 return, taxpayer stated 12, 050 business miles while mileage log listed 15, 297 miles. ***Due to these inconsistencies and COVID travel restrictions during 2020, the Service understands some mileage would be a reasonable expense and is willing to allow half of the stated business miles for Schedule C business.*** (Remaining stated business miles are considered as S-corporation miles; difference between stated business miles and total from maintenance receipts is considered personal miles.)

- Examiner calculation – 2020 tax year  
 2020 miles per return – 12,050  
 Exam allow ½ of miles per return - 6,025  
 Std. mileage rate – 57.5%  
 Allowed deduction - \$3,465
- Examiner calculation – 2021 tax year  
 2021 miles per return – 7,850  
 Exam allow ½ of miles per return – 3,925  
 Std. mileage rate – 56%  
 Allowed deduction - \$2,198
- Taxpayer’s protest states:

Disagreed item	Reason why you disagree
Mileage of 7,850 business miles	TP gave est. mileage in testimony and maintenance records for one vehicle w/odometer readings.
	TP also gave actual mileage log showing accurate, legitimate, total miles driven for Sch C business. Personal miles and/or S-Corp miles have no bearing on Sch C miles submitted. Maint. record odometer readings are for only 1 car. TP used multiple vehicles to drive for Sch C business

- Taxpayer’s protest does not identify the specific tax year that is in dispute but based on the “Disagreed Item” mileage of 7,850 business miles were for tax year 2021.

**NOTE:** The stated mileage log and documents for odometer readings verification for tax years 2020 and 2021 were not included with taxpayer’s Appeals request, nor casefile from Examination.

***Appeals Preliminary Determination***

*Issue #1 Sch C1 – Car and Truck:* A taxpayer ordinarily must maintain sufficient records to substantiate the amounts of his or her income and entitlement to any deductions or credits claimed. *Treas. Reg. Section 1.6001-1(a).*

The government proposes to allow 50% of the claimed deduction for Car and Truck expenses deducted on taxpayer’s 2020 and 2021 Federal Income Tax returns based on documents provided Taxpayer’s Petition does not include any documents that were previously submitted to the government to verify the deduction taken for Car and Truck expenses. Taxpayer will need to provide the support documents consisting of business mile log and odometer readings. **The government position should be sustained.**

**III. Non-Disputed Items**

<b>APPEALS ANALYSIS</b>
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***Discussion & Analysis***

*Summary –*

REF	ISSUE No.	DESCRIPTION	PERIOD	PER RETURN	PER EXAM	EXAMINER ADJ	APPEALS	
							CHANGE	APPEALS ADJ
		<b>NONDISPUTED ITEMS</b>						
	2.	Sch E-Inc/Loss-Prtnrship/S Corps-Passive/Non-Passive	202012	\$ -	\$ 16,778	\$ 16,778	\$ -	\$ 16,778
	3.	SE AGI Adjustment	202012	\$ 1,400	\$ 1,982	\$ (582)	\$ -	\$ (582)
			202112	\$ 1,575	\$ 1,815	\$ (240)	\$ -	\$ (240)
	4.	Qualified Business Income Deduction	202012	\$ 2,072	\$ 7,075	\$ (5,003)	\$ -	\$ (5,003)
			202112	\$ 10,474	\$ 11,103.00	\$ (629)	\$ -	\$ (629)
	5.	Retirement Savings Credit	202012	\$ 828	\$ -	\$ 828	\$ -	\$ 828
	6.	Self Employment Tax	202012	\$ 2,800	\$ 3,964	\$ 1,164	\$ -	\$ 1,164
			202112	\$ 3,150	\$ 3,629.00	\$ 479	\$ -	\$ 479
	7.	Earned Income Credit	202012	\$ 860	\$ -	\$ (860)	\$ -	\$ (860)
	8.	Delq - IRC 6651 (a) (2)	202012	\$ -	\$ 780.80	\$ 780.80	\$ -	\$ 780.80
	9.	Delq - IRC 6651 (a) (1)	202012	\$ -	\$ 1,098.00	\$ 1,098.00	\$ -	\$ 1,098.00
	10.	Accuracy - IRC 6662	202012	\$ -	\$ 1,013.80	\$ 1,013.80	\$ -	\$ 1,013.80

### *Appeals Preliminary Determination*

Non-disputed items: The government proposes several adjustments that have not been disputed by the taxpayers. Non-disputed items should be sustained.



Department of the Treasury  
Internal Revenue Service  
Independent Office of Appeals  
100 West Capitol Street  
Suite 1025  
Jackson, MS 39269

DAVID COLLINS  
9301 OCOEE ST #64  
CHATTANOOGA, TN 37363

**Date:**

1/8/2025

**Person to contact:**

Name: Arletha E Butler  
Employee ID Number: 1000595159  
Phone: (601) 292-4715  
Fax: (866) 289-7240  
Hours: 8:00am - 4:30pm (CST)

**Taxpayer ID number (last 4 digits):**

0560

**Taxpayer name:**

Carol L Sharkey

**Form number:**

1040

**Years:**

12/2020 12/2021

Dear David Collins:

We are sending the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

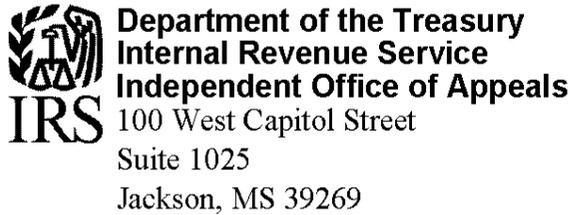
Sincerely,

A handwritten signature in cursive script that reads "Arletha E Butler".

Arletha E Butler  
Appeals Officer

Enclosures:

Letter 5157  
Publication 5437  
Publication 4227  
Appeals Preliminary Analysis



DAVID COLLINS  
 9301 OCOEE ST #64  
 CHATTANOOGA, TN 37363

**Date:**

1/8/2025

**Person to contact:**

Name: Arletha E Butler  
 Employee ID Number: 1000595159  
 Phone: (601) 292-4715  
 Fax: (866) 289-7240  
 Hours: 8:00am - 4:30pm (CST)

**Secure Messaging:**

[IRS.gov/connect](https://irs.gov/connect)  
**Secure Messaging**  
 ID: 6811

**Re:**

Income

**Tax periods:**

12/2020 12/2021

**Conference information:**

Date: Tuesday, February 4, 2025  
 Time: 9:00am, CST  
 Via telephone:  
 I Will Call: (423) 482-9737

Dear David Collins:

The Independent Office of Appeals received your client's case and assigned it to me for possible settlement.

I scheduled the telephone conference shown above to discuss possible settlement of the case. Many taxpayers prefer to meet by telephone, but you can request a video conference or to meet in person if you prefer. I can also work with you through the mail or secure messaging.

If the conference time above isn't convenient, or you'd prefer another type of conference, call me within 14 days from the date of this letter. If you want to meet in person, we'll do our best to find a reasonably convenient location and time, but limits and restrictions may apply.

I conducted a preliminary review of your client's case. Based on that review the preliminary analysis: (*See Appeals Preliminary Analysis document for further details*).

#### Appeals Preliminary Determination

**Issue #1 Sch C1 – Car and Truck:** A taxpayer ordinarily must maintain sufficient records to substantiate the amounts of his or her income and entitlement to any deductions or credits claimed. Treas. Reg. Section 1.6001-1(a).

The government proposes to allow 50% of the claimed deduction for Car and Truck expenses deducted on taxpayer's 2020 and 2021 Federal Income Tax returns based on documents provided. Taxpayer's Petition does not include any documents that were previously submitted to the government to verify the deduction taken for Car and Truck expenses. Taxpayer will need to provide the support documents consisting of business mile log and odometer readings. The government position should be sustained.

#### Appeals Preliminary Determination

**Non-disputed items:** The government proposes several adjustments that have not been disputed by

the taxpayers. Non-disputed items should be sustained.

**Please provide the following items before the scheduled conference: *Provide no later than 1/27/2025***

1. Mileage Log
2. Documents for odometer readings verification for tax years 2020 and 2021 on vehicles used for business miles.

### **The Appeals process**

Appeals is an independent function within the IRS. Appeals reviews and resolves disputes in a fair and impartial manner by applying the law and court decisions to the facts of your case. I'll consider the facts in your case and try to resolve your dispute with the IRS.

If you're new to Appeals, you may want to read the enclosed publications.

- Publication 4227, Overview of the Appeals Process, includes more details about the Appeals process.

You have the right to access the nonprivileged portion of the administrative file related to the disputed issues in your case. If you want access to the file, please contact me within 14 days from the date of this letter.

The conference will be informal. We'll discuss facts, arguments, and whether the law supports your position. If you present new information or raise new issues, I may refer your case to the originating office for consideration.

### **Additional information**

At the conclusion of the Appeals process, an authorized vendor may contact you to perform an Appeals customer satisfaction survey. Your participation is voluntary, and the survey won't 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. See the Customer Satisfaction Survey page at [IRS.gov/css](https://www.irs.gov/css) to learn more about IRS-sponsored surveys and for a list of current and recent vendors.

Find tax forms or publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).

If you have questions, contact me at the number at the top of this letter. If I can't help you, I can refer you to my manager, Jon N Bailey, at 816-823-0944. You can also visit [IRS.gov/appeals](https://www.irs.gov/appeals).

IRS Secure Messaging allows you (and your authorized representative, if applicable) to communicate quickly and easily with me about your case. Please see the enclosed Publication 5437, IRS Independent Office of Appeals Secure Messaging, for more information. To register for secure messaging, please visit [IRS.gov/connect](https://www.irs.gov/connect) or scan the QR Code at the top of this letter and enter my Secure Messaging ID (not Employee ID) when you register.

You can also fax a response or more information to the fax number shown on the first page of this letter using either a fax machine or an online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

Thank you for your cooperation.

Sincerely,

*Arletha E Butler*

Arletha E Butler  
Appeals Officer

Enclosures:

Publication 5437

Publication 4227

Appeals Preliminary Analysis

cc: Carol L. Sharkey

## **LEARN MORE ABOUT APPEALS**

To help you understand the Appeals process, we have created educational tools using videos and audio recordings. The educational tools are designed for taxpayers, practitioners and others who have an interest in learning more about the Internal Revenue Service Independent Office of Appeals.

To access these educational tools, visit the Appeals Website at: [www.irs.gov/appeals](http://www.irs.gov/appeals). Click the link: Online Videos and Podcasts of the Appeals Process. The following are samples of the topics covered:

- Welcome to the Internal Revenue Service Independent Office of Appeals
- Appealing a Tax Dispute
- Appeals Process - Examination Issues
- Appeals Process - Collection Issues
- Ex Parte Communications

For the best audio experience, please use headphones. If using speakers, please increase your volume level.

## **OTHER USEFUL RESOURCES**

### **Appeals website:**

[www.irs.gov](http://www.irs.gov) Keyword=Appeals  
1-877-777-4778

### **IRS website:**

[www.irs.gov](http://www.irs.gov)

### **Taxpayer Advocate Service:**

1-877-777-4778  
TTY/TTD: 1-800-829-4059

### **IRS Toll Free:**

1-800-829-1040

### **Forms and Publications:**

1-800-TAX-FORM



Internal Revenue Service

Independent  
Office of  
**Appeals**  
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Mission

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## MISSION

The mission of the Internal Revenue Service Independent Office of Appeals is to resolve tax controversies, without litigation, on a basis which is fair and impartial to both the Government and the taxpayer and in a manner that will enhance voluntary compliance and public confidence in the integrity and efficiency of the Service.

Today, alternative dispute resolution instead of litigation is widely valued and applied in many areas of our society. Customers expect more dispute resolution options, and Appeals has adapted its approach to keep up with the new methods and developments.

Our vision is to promote an independent and innovative environment that drives quality and timely resolution of tax disputes by empowering a highly skilled, motivated and cohesive workforce.

Appeals is a separate function and independent of the IRS office that proposed the adjustment or collection action. Appeals will not engage in communication with employees of other IRS functions (commonly referred to as ex parte communication) to the extent such communication appears to compromise our independence.

## OVERVIEW OF APPEALS PROCESS

If you disagree with the proposed adjustment or action in your tax case, you can appeal your case to the IRS Independent Office of Appeals. An appeals officer or settlement officer will review the strengths and weaknesses of the respective positions taken in your case and give them a fresh look. Reviews by the IRS Independent Office of Appeals are conducted in an informal manner. Differences are often settled during an informal review thus avoiding expensive and time-consuming court proceedings. Appeals will consider reasons you have for disagreeing with the IRS, except those based on moral, religious, political, constitutional, conscientious objection, or similar grounds. Our goal is to provide a forum for us to work together to resolve the tax dispute.

You can work directly with us in the Appeals process, and you may bring a person with you to support your position. If you want to be represented by someone else, you must choose a person who is an attorney, a certified public accountant, or an enrolled agent authorized to practice before the IRS. You must also submit a completed Form 2848, Power of Attorney and Declaration of Representative, signed by both you and your representative, or a copy of the Form 2848 if you previously submitted it to IRS.

If you provide significant new information on a major issue to Appeals, we generally ask the IRS examiner who referred your case to Appeals to review the new information and provide his or her analysis and opinion in writing. The IRS examiner's opinion will be shared with you and you will have an opportunity to provide your feedback. If Appeals needs a further clarification from the IRS examiner, we will contact you to participate in a conference call if the clarification addresses the substance of the issues in your case.

## EXPECTATIONS

Our commitments to you are to:

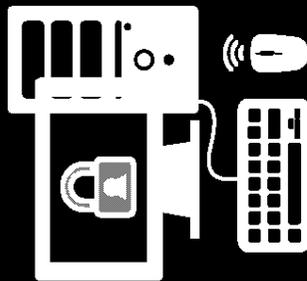
- Be fair and impartial
- Be courteous and professional
- Listen to your concerns
- Explain your appeal rights and the Appeals process
- Be responsive
- Allow you reasonable time to respond to any requests for information

It is your responsibility to:

- Listen to our explanation of your appeal rights and the Appeals process
- Submit a statement that includes a list of all IRS positions with which you disagree and how you understand the facts and law for each issue
- Tell us how you think your case should be resolved
- Assist us in promptly and accurately resolving your case by participating in scheduled conferences and promptly responding to any requests for additional information or documentation
- Let us know the best time and method to contact you

# Secure Messaging

A new way to connect with the Independent Office of Appeals



## Wish there were a faster way to resolve your appeal?

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Visit [irs.gov/connect](https://irs.gov/connect) to register and get started.

**Use IRS Secure Messaging to communicate with us online.**



**Here are good reasons to try it:**

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- Free and convenient
- Connect anytime from anywhere
- Avoid time on the phone
- Eliminate paper and postage

**Visit [irs.gov/connect](https://irs.gov/connect) to register and get started.**