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From: Internal Revenue Service (IRS) <irs@service.govdelivery.com>
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To: David Collins
Subject: Tax Tip 2023-71: Appeal a rejected offer in compromise

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May 24, 2023

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Issue Number: Tax Tip 2023-71

Appeal a rejected offer in compromise

After the IRS rejects an [offer in compromise](#), taxpayers have 30 days from the date on the rejection letter to request an appeal of the decision.

To request an appeal, taxpayers file [Form 13711, Request for Appeal of Offer in Compromise](#), or mail a letter to the IRS with [certain information](#) about their situation. Taxpayers should mail their request for an appeal to the office that sent them the rejection letter.

How to decide whether to submit an appeal

To figure out whether to submit an appeal, taxpayers should review the Income/Expense and Asset/Equity Tables that came with the OIC rejection letter and [Form 656, Offer in Compromise](#).

Taxpayers should also gather and review the following documents.

Corporations, S corporations, partnerships, tax exempt organizations and limited liability companies defined as a corporation and other LLCs:

- [Form 433-B \(OIC\), Collection Information Statement for Businesses](#)
- Other supporting documentation

Individual wage earners and self-employed people:

- [Form 433-A \(OIC\), Collection Information Statement for Wage Earners and Self-Employed Individuals](#)
- Other supporting documentation

Address the reasons for disagreement and provide supporting documentation

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