

CLIENT ALERT

Deputy Chief of Appeals Keyso Discusses Conferencing Initiative at Crowell & Moring Tax Seminar

September 25, 2019

On September 9, the IRS Independent Office of Appeals (Appeals) provided an update and an FAQ regarding the Appeals Team Case Leader Conferencing Initiative pilot program (Conferencing Initiative). Andy Keyso, Deputy Chief, Appeals spoke on Friday, September 13 at Crowell & Moring, LLP about recent changes in Appeals under the Taxpayer First Act and about the Conferencing Initiative.

In the Conferencing Initiative, certain Appeals Team Case Leaders (ATCL) in large, complex cases have Exam representatives participate in the Appeals Conference with the taxpayer's representatives until settlement discussions begin. The Conferencing Initiative was designed to promote Appeals' understanding of case issues and to enhance resolution of such issues. The Conferencing Initiative began in May 2017, and was extended until May 2020, when Appeals will evaluate how to proceed.

Mr. Keyso reviewed the procedures applicable under the Conferencing Initiative. Appeals holds an "expectations call" with taxpayers involved in the Conferencing Initiative, to explain the Conferencing Initiative and address administrative matters. The expectations call is memorialized in an expectations letter. Taxpayers and Exam are required to submit answers to any questions from Appeals two weeks prior to the Appeals Conference, and provide new information or arguments 45 days prior to the Appeals Conference.

Mr. Keyso confirmed that taxpayers assigned to an ATCL participating in the Conferencing Initiative may not opt out of the program and continue with the appeals process separate from the Conferencing Initiative. Currently, approximately one-third of the ATCLs are participating in the Conferencing Initiative for all of their cases. The Conferencing Initiative is not mediation, and Exam is dismissed from the Appeals Conference when settlement discussions begin.

Mr. Keyso also emphasized the need for more taxpayer feedback regarding the Conferencing Initiative. He provided that ATCLs have thus far reported that the program increases their understanding of the taxpayer's issues and has facilitated resolution. As noted in the September 9th update, Appeals is currently conducting a formal survey, through a third-party survey organization, to gauge taxpayer perception and response to the Conferencing Initiative.

For more information, the 33rd Annual Crowell & Moring LLP Managing Tax Audits and Appeals Seminar materials [may be found here](#).

For more information, please contact the professional(s) listed below, or your regular Crowell & Moring contact.

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