

Independent Office of Appeals Focus Guide



A message to the Appeals workforce from the Chief and Deputy Chief

We are pleased to share our fiscal year (FY) 2023 organizational priorities and objectives for the IRS Independent Office of Appeals (Appeals). This is an exciting time for Appeals and the agency as a whole. The recently enacted Inflation Reduction Act is an opportunity to transform how the IRS implements new tax law provisions, delivers taxpayer service, and hires and retains talent. With the Servicewide return to the office in June 2022, Appeals is moving forward by building on our past accomplishments and the lessons we've learned from the challenges presented by COVID-19.

For example, we promptly addressed a significant inventory of cases docketed in the United States Tax Court that were referred to our Examination Appeals function for possible settlement. Many of these impacted unrepresented taxpayers and resulted from communication challenges during the pandemic. We streamlined our initial contact of affected taxpayers and applied our professional judgment to appropriately and efficiently settle these cases. To further improve the process, we are working across the agency to ensure that docketed cases referred to Appeals truly reflect a dispute between the taxpayer and the IRS. In FY 2023, we will welcome back our Account and Processing Support (APS) and Shared Team of Administrative and Redaction Support (STARS) employees who answered the Servicewide call to reduce amended return and correspondence backlogs caused by COVID-19. We implemented creative solutions to ensure timely processing of Appeals cases in their absence and will continue the best of these improvements permanently.

We will continue to leverage technology, including video conferencing and secure messaging, to augment paperless workstreams when resolving our cases. Taxpayers who prefer a face-to-face conference again have the option to meet with us in person. We are excited to resume in-person training. Appeals executives and senior managers have resumed traveling to our offices around the country to review operations and to meet with many of you, and will continue to do so throughout the new fiscal year. We will continue to focus on ways we can improve the taxpayer experience and modernize our structure and operations, consistent with the Taxpayer First Act. And, most importantly, we will continue to invest in our greatest asset – you, our Appeals workforce. We will do our best to safeguard your health and safety, attract and retain strong candidates within Appeals, deliver high-quality training, and create regular skill sharing forums for new front-line and senior managers.

This year's key focus areas align with the IRS's Strategic Plan and reflect Appeals' core values. Please consider how your duties and efforts contribute to each area and share feedback within your work group as to how we can best fulfill our critical role within tax administration of providing a high-quality, administrative appeals process to our nation's taxpayers.



Andy Keyso
Chief, Independent
Office of Appeals



Shahid Babar
Acting Deputy Chief,
Independent Office of
Appeals

APPEALS MISSION

To resolve Federal tax controversies without litigation on a basis which is fair and impartial to both the Government and the taxpayer, promotes a consistent application and interpretation of, and voluntary compliance with, the Federal tax laws, and enhances public confidence in the integrity and efficiency of the Internal Revenue Service.

Independent Office of Appeals FY 2023 Focus Areas

TAXPAYER EXPERIENCE

With the support of the cross-functional Appeals Taxpayer Experience Steering Committee, Appeals will implement a multi-year strategy to improve taxpayer experience by:

- Increasing stakeholder outreach – including to historically marginalized and limited English proficient communities – about the appeals process.
- Revising external letters and notices to proactively provide manager contact information and improve clarity and tone.
- Updating our policies and communications to ensure taxpayers understand that Appeals offers conferences by telephone, video, and in person and that it is generally the taxpayer's choice how they meet with us.
- Developing training for our employees on enhancing customer engagement.
- Encouraging individual taxpayers to use Taxpayer Digital Communications (TDC) Secure Messaging when communicating about their pending appeal, while working to expand the availability of TDC in Appeals to corporations and entities.

QUALITY CASE RESOLUTION

Appeals will strengthen our foundation of impartial, quality decision-making by:

- Ensuring Appeals technical employees and other stakeholders are familiar with the September 2022 proposed regulations addressing the right of appeal under I.R.C. section 7803(e) and how those regulations, when finalized, will impact the scope of Appeals review of federal tax controversies.
- Leveraging available conferencing techniques for all taxpayers, including by improving access to in-person and video conferences across Appeals and training campus employees to hold in-person conferences.
- Collaborating Servicewide to ensure cases that come to Appeals in docketed status have been fully developed by IRS Compliance and reflect a dispute between the taxpayer and the IRS.
- Using the results from our newly expanded Customer Satisfaction Survey to evolve our Appeals

Quality Measurement System standards to reflect key drivers of the taxpayer experience.

ENGAGED, DIVERSE, AND HIGHLY SKILLED WORKFORCE

Appeals will invest in its workforce by:

- Continuing to improve our recruiting efforts to identify, attract, and retain strong candidates for Appeals positions.
- Delivering high-quality training and continuing professional education to Appeals' workforce, including best-in-class training courses for our new hires and regular skill sharing forums for new front-line and senior managers.
- Continuing our Practitioner Perspectives series in which representatives share insights and feedback with Appeals employees.
- Reviewing leadership programs and bench strength in partnership with the Office of Equity, Diversity and Inclusion.
- Working to safeguard the health and safety of Appeals employees.

EFFECTIVE BUSINESS PROCESSES

Appeals will continue to improve processes and reduce managerial and employee burden by:

- Maintaining our focus on quality case actions while improving cycle time.
- Timely issuing critical guidance to Appeals operations.
- Regularly assessing our programs to identify additional improvements and efficiencies.
- Continuing to expand our paperless and electronic case work processes and transitioning our paper records to a digitalized state.
- Supporting the migration of SharePoint to the Microsoft 365 platform.
- Engaging in Servicewide efforts to modernize and migrate IRS processes into an end-to-end Enterprise Case Management system.
- Continuing to identify, assess, mitigate, and manage organizational risks, including those raised by our front-line employees.

FY2023 Appeals Organizational Goals

- Enrich the taxpayer experience, including through increased engagement with stakeholders and employees.
- Resolve tax controversies fairly and impartially.
- Sustain and support an inclusive, engaged, diverse, and highly skilled workforce.
- Promote effective business processes essential to Appeals that enhance taxpayer experience and reduce employee burden.

FY2022-2026 IRS Strategic Goals

- Provide quality and accessible services to enhance the taxpayer experience.
- Enforce the tax law fairly and efficiently to increase voluntary compliance and reduce the tax gap.
- Foster an inclusive, diverse and well-equipped workforce and strengthen relationships with our external partners.
- Transform IRS operations to become more resilient, agile and responsive to improve the taxpayer experience and narrow the tax gap.