Index

A

ABATEMENT OF INTEREST

Generally, 9:70 to 9:74
Appeal rights, 9:72
Filing claims, 9:71
Jurisdiction, 9:70 to 9:74
Tax Court jurisdiction, 9:73
TEFRA partnership audits, 9:74

ABATEMENT OF PENALTY

See index heading PENALTIES

ACCELERATED ISSUE RESOLUTION

Large and mid-size business cases, 18:38, 18:39

ACCOUNTANTS

Accountant-client privilege, powers of attorney, **3:29**

Fees, 20:52

ACCOUNTING

Economic substance doctrine, accounting benefits, **16:85**Jurisdiction, **9:24**

ACCOUNTS MANAGEMENT

SB/SE, 1:12 W & I, 1:11

ACCURACY PENALTY (IRC § 6662)

Generally, 16:7, 16:8

ACTIONS ON DECISIONS, ACQUIESCENCE AND NONACQUIESCENCE

Generally, **4:20 to 4:24**Acquiescence, **4:22**Actions on Decision (A)

Actions on Decision (AOD), generally, 4:24

Announcement in bulletin, 4:21

Nonacquiescence, 4:23

Settlements, case evaluation by Appeals, 14:15

ADMINISTRATIVE PROCEEDINGS

Generally, 17:27 to 17:30

For detailed treatment see index heading PARTNER-SHIPS AND S CORPORATIONS

ADVANCE PAYMENTS

Partnerships and S corporations, litigation, 17:50

AGREED ISSUES

Jurisdiction, 9:39

ALLOCATION OF DEFICIENCY

Innocent spouses, 13:83, 13:84

ALTERNATIVE DISPUTE RESOLUTION

Mediation and arbitration. See index heading MEDIATION AND ARBITRATION

Statistics, App. 2L

ALTERNATIVE TO APPEALS

Generally, **8:21 to 8:25**Competent authority, **8:23**IRC § 7805(b) relief, **8:24**Regulation § 301.9100-1 relief, **8:25**Technical advice, **8:22**

AMERICAN JOBS CREATION ACT OF 2004

Penalty issues, 16:3

AMOUNT IN CONTROVERSY

Attorney's fees, substantially prevailed, 20:42

ANNUAL REPORT OF INTERNAL REVENUE SERVICE

Generally, 19:2 to 19:12
Accuracy penalty, 19:10
Appeals workload, 19:12
Audit programs, compared, 19:4
Chances of audit by district, 19:7
Chief Counsel statistics, 19:12
Civil panalties assessed and abote

Civil penalties assessed and abated (Tables 16J-16P), **19:8**

Collections and refunds, App. 19A

Corporate income tax and employment tax, penalty abatement, **19:9**

Examination coverage of returns filed, 19:5

Examination enforcement, **19:6** Offers in compromise, **19:11** Returns examined, **19:3**

ANSWERS

Partnerships and S corporations, Tax Court proceedings, 17:93

APPEALS, GENERALLY

Generally, 2:1 to 2:145

Appeals Judicial Approach Culture, **2:7**, **App. 2U** Appeals personnel

generally, 2:25 to 2:33

for detailed treatment see index heading

APPEALS PERSONNEL

Appeals Quality Measurement System (AQMS), 2:43

Appraisal of art, 2:141, 2:142

Arbitration

generally, 2:68 to 2:82

APPEALS, GENERALLY—Cont'd Arbitration—Cont'd for detailed treatment see index heading MEDIA-TION AND ARBITRATION Art appraisal services, 2:141, 2:142 Attorney's fees generally, 2:46 to 2:48 for detailed treatment see index heading ATTORNEY'S FEES Automated systems, 2:4, 2:53, 2:54 Bond issues generally, 2:104 to 2:110 for detailed treatment see index heading TAX-EXEMPT BOND ISSUES Burden of proof, 2:45 Caseload, 2:32 Closures FY 2010 and FY 2011, App. 2J Collection Appeals Program. See index heading COLLECTION APPEALS PROGRAM Collection cases, 2:39 Collection due process procedures. See index heading collection due process procedures Delegated authority, 2:35, App. 2D Early appeals referral generally, 2:55 to 2:63 for detailed treatment see index heading EARLY APPEALS REFERRAL Exceptions to Appeals authority, 2:36 Ex parte communications, 2:50, 2:51 Fast track mediation generally, 2:83 to 2:89 for detailed treatment see index heading FAST TRACK MEDIATION Fast track settlement generally, 2:90 to 2:94 for detailed treatment see index heading FAST TRACK SETTLEMENT Form 5701: notice of proposed adjustment, App. Historical development of administrative appeal, Internal Revenue Manual Exhibits 1.4.28-1 to 1.4.28-5, **App. 2E** Jurisdiction. See index heading Jurisdiction Litigation process, diagram of appeals role in, App. 2R Major programs, 2:53 Mediation generally, 2:68 to 2:89

for detailed treatment see index heading MEDIA-

TION AND ARBITRATION

Notice, App. 2G, App. 7S

Miscellaneous responsibilities, 2:40

Mutually accelerated appeals process, 2:132

Non-docketed closed cycle time, App. 2.J

"No immediate tax consequences" cases, 2:38

```
APPEALS, GENERALLY—Cont'd
  Offers in compromise. See index heading offers
       IN COMPROMISE
  Organization of Appeals Division
    generally, 2:13 to 2:24
    for detailed treatment see index heading
         APPEALS DIVISION
  Philosophy of appeals, 2:12
  Policy and delegation orders, 2:3
  Policy statements of Appeals Division, App. 2A
  Process for appeals, 2:6
  Purpose, 2:34
  Rapid appeals process (RAP)
    generally, 2:133 to 2:140
    for detailed treatment see index heading RAPID
         APPEALS PROCESS (RAP)
  Rapid response appeals process, 2:143, 2:144
  Recordation of appeals, 2:145
  Referral of collection issues, 2:59
  Revenue Procedure 2012-8, ex parte communica-
       tions, 2:51
  Revenue Procedure 2014-63, App. 2H
  Revenue Procedure 2016-57, App. 2V
  Review, 2:42
  Role of appeals, 2:2
  SB/SE fast track mediation
    generally, 2:83 to 2:89
    for detailed treatment see index heading FAST
         TRACK MEDIATION
  Settlement, 2:44
  Simultaneous appeals/competent authority proce-
       dure
    generally, 2:64 to 2:67
    for detailed treatment see index heading SIMUL-
         TANEOUS APPEALS/COMPETENT AUTHORITY PRO-
         CEDURE
  Tax-exempt bond issues
    generally, 2:104 to 2:110
    for detailed treatment see index heading TAX-
         EXEMPT BOND ISSUES
  Time, 2:41, 2:49
  Types of cases, 2:5
  Workload and workstreams, App. 2I, Apps. 19S
       to 19U
APPEALS COORDINATED ISSUES
  Appeals Technical Guidance Program, 18:9
  Jurisdiction, 9:20
  Settlements. 14:40
APPEALS DIVISION
  Jurisdiction, 9:3
```

APPEALS DOMESTIC AND

Generally, 18:2 to 18:22

PROGRAMS

INTERNATIONAL OPERATIONS

APPEALS DOMESTIC AND INTERNATIONAL OPERATIONS PROGRAMS—Cont'd

Abusive tax avoidance transactions, 18:21

Appeals coordinated issues, 18:9

Appeals emerging issues, **18:10**

Appeals settlement guidelines (ASGs), 18:13,

Compliance and appeals coordinated issues, 18:6 Compliance coordinated issues and coordinated issue papers, 18:8

Delegation Order 4-25, 18:17, 18:18

Designating issues as Appeals Coordinated Issues (ACI) or Emerging Issues (EM), 18:11

Distribution of appeals settlement guidelines, 18:14

Emerging issues, 18:6

Full concession of a coordinated issue contrary to service position, 18:19

Goals of the LB&I reorganization, 18:5

Guidelines, appeals settlement guidelines (ASGs), 18:13, 18:14

International issues, 18:22

Litigation, designation of coordinated issue for, 18:20

Public availability, 18:7

Review and concurrence

appeals officer/ATCL procedures, 18:16 coordinated issues under Delegation Order 4-25, 18:17

technical specialist responsibility, 18:15

Roles and responsibilities of appeals technical specialists, 18:12, 18:15

Settlement not reached under Delegation Order 4-25, 18:18

APPEALS INTERNATIONAL PROGRAMS

Generally, 18:65 to 18:70

APA process, 18:65

Participation of appeals in competent authority process, 18:69

Revenue Procedure 96-13, summary of, 18:68

Simultaneous appeals/competent authority procedure, 18:66

Two-part process, 18:70

Use with APAs, 18:67

APPEALS JUDICIAL APPROACH CULTURE

Generally, 2:7, App. 2U

APPEALS PERSONNEL

Generally, 2:25 to 2:33, App. 19R

Appeals Campus (Service Center) teams, 2:29

Appeals Managers, App. 2M

Appeals Officers, 2:26, 2:31

Assignment of cases to Appeals Officers, 2:31

Locations of Appeals offices, 2:33

Penalty Appeals Staff, 2:28

APPEALS PERSONNEL—Cont'd

Phone numbers of Appeals offices, 2:33 Settlement Officers, 2:27 Technical Advisors, App. 2M Training, **2:30**

APPEALS OUALITY MEASUREMENT SYSTEM (AQMS)

Generally, 2:43

APPEALS SHELTER ACTION PLAN

Partnerships and S corporations, tax shelters, 17:85, 17:88

APPEALS TECHNICAL GUIDANCE AND INTERNATIONAL PROGRAM

Settlements, generally, 14:38

APPEALS TECHNICAL GUIDANCE PROGRAM (FORMER NAME)

Generally, **18:2** to **18:22**

For detailed treatment see index heading APPEALS DOMESTIC AND INTERNATIONAL OPERATIONS PROGRAMS

APPEARANCE

Audits, **5:63**

APPOINTMENT

Tax matters partner, partnerships and S corporations, 17:10, 17:12, 17:98

APPRAISALS

Art, 2:141, 2:142

Penalties, valuation misstatements attributable to incorrect appraisals, 16:50

ARBITRATION

See index heading mediation and arbitration

AREA COUNSEL

Settlements, docketed cases, 14:47

AREA MAP

Generally, App. 2C

ART

Appraisal services, 2:141, 2:142

ASSESSMENTS

Partnerships and S corporations

generally, 17:31 to 17:38

for detailed treatment see index heading PARTNERSHIPS AND S CORPORATIONS

ASSIGNMENT OF CASES

Appeals Officers, 2:31

ATTORNEYS

Audits, right to representation, 5:65

generally, 2:46 to 2:48, 20:1 to 20:80

ATTORNEYS—Cont'd	ATTORNEY'S FEES—Cont'd
Fees—Cont'd	Exhaustion of administrative remedies
for detailed treatment see index heading	generally, 20:14 to 20:19
ATTORNEY'S FEES	IRS Independent Office of Appeals conference
Market Segment Specialization Program, 5:40	20:15
Powers of attorney	reasonable time, summons, liens and levy
generally, 3:8, 3:19 to 3:30	cases, 20:18
for detailed treatment see index heading POW-	summons, liens and levy cases, 20:17 to 20:19
ERS OF ATTORNEY	Experts, costs, 20:56
ATTORNEY'S FEES	Fees for fees, 20:57
Generally, 2:46 to 2:48, 20:1 to 20:80	Freedom of Information Act actions, 20:8
Accountants, fees of, 20:52	Hyde amendment, 20:80
Actions for administrative costs (Rules 270-274), 20:73	Inconsistent positions, prevailing party, 20:35 Interest, 20:54
Agreement on administrative costs per IRC § 7430 (Exhibit 8.7.5-2), App. 20C	IRM 35.10.1 awards of litigation and administrative costs and fees, App. 20E
Amount in controversy, substantially prevailed, 20:42	IRS Restructuring and Reform Act of 1998, 20:3 20:59
Appeal to Tax Court, 20:68	Law clerk expenses, 20:53
Background, 20:2, 20:3	Litigation cost awards under IRC § 7430 (Former
Bankruptcy proceedings, 20:77 to 20:79	Exhibit 8.4.1-1), App. 20D
	Litigation cost awards under IRM 35.10.1, App.
Burden of proof net worth, 20:12	20E
	Lodestar, 20:60
prevailing party, 20:26	Multiple actions, 20:76 Net worth
Concession of case, prevailing party, 20:31	
Concession or settlement before trial not proving	generally, 20:10 to 20:13 burden of proof, 20:12
IRS not justified, prevailing party, 20:37	calculation, 20:13
Costs	regulations, 20:11
generally, 20:48 to 20:63	Nonacquiescence in judicial precedence, prevail-
accountants and enrolled agents, fees of, 20:52	ing party, 20:34
examples, 20:50	Out-of-pocket expenses only, 20:51
experts, 20:56	Payment, 20:66
fees for fees, 20:57	Period, qualified offer, 2:48
included costs, 20:49	Persons who can recover, 20:9
interest, 20:54	Petition for administrative costs, App. 20B
IRS Restructuring and Reform Act of 1998,	Presumption, prevailing party, 20:28
20:59	Prevailing party
law clerk expenses, 20:53	generally, 20:22 to 20:40
limitations, 20:63	Appeals Court decisions, 20:27
lodestar, 20:60	burden of proof, 20:26
out-of-pocket expenses only, 20:51	concession of case, 20:31
pro bono services, 20:61	concession or settlement before trial not prov-
protests, 8:15 , 8:20	ing IRS not justified, 20:37
rate of attorney's fees, 20:58	court examination of each issue, 20:38
reasonable administrative costs, 20:62	critical dates, substantially justified, 20:25
reasonable litigation costs, 20:55	examples in administrative proceedings, 20:40
Critical dates, substantially justified, 20:25	factors, 20:30
Declaratory judgment actions, 20:6	inconsistent positions, 20:35
Definition of qualified offer, 2:47	IRS loss, 20:31
Disposition of claims for litigation costs, 20:71	losses in other courts, 20:39
Enrolled agents, fees of, 20:52	nonacquiescence in judicial precedence, 20:34
Equal Access to Justice Act, application for fees	presumption, 20:28
and expenses under, App. 20A	reasonable basis in law and fact, 20:32
Exceptions, 20:20	reasonableness standard, 20:29

ATTORNEY'S FEES—Cont'd	ATTORNEY'S FEES—Cont'd
Prevailing party—Cont'd	Type of proceeding, 20:5 to 20:8
reliance on proposed regulations, 20:33	Unauthorized disclosure actions, 20:7
requirements for treatment as, 20:46	Valuation cases, prevailing party, 20:36
substantially justified, 20:23, 20:25	Written requests, 20:64
valuation cases, 20:36	AUDITS
Pro bono services, 20:61	Generally, 5:1 to 5:92
Procedure for recovering reasonable administra-	Agency-wide service organizations, 5:4
tive fees	Annual report of Internal Revenue Service, 19:4
generally, 20:64 to 20:68	Appearance of taxpayer, 5:63
appeal to Tax Court, 20:68	Application for taxpayer, 3.03 Application for taxpayer assistance order (Form
examples, 20:65	911), App. 5N
IRS Independent Office of Appeals authority:	Approval and processing of PFA, 5:56
administrative costs, 20:67	Average profitability and expense percentages for
payment, 20:66	U.S. small businesses—BIZSTATS.com,
written requests, 20:64	App. 5W
Procedure for recovering reasonable litigation	Campus audits
fees and costs	generally, 5:11 to 5:21
generally, 20:69 to 20:75	for detailed treatment see index heading
actions for administrative costs (Rules 270-274), 20:73	CAMPUS AUDITS
counsel procedures—awards of litigation costs,	Classification of returns, 5:67
20:72	Closing examination, 5:75 , 5:76
disposition of claims for litigation costs, 20:71	Compliance Coordinated Issues Program, 5:35 to
settlement agreements, 20:74	5:37
settlement of claims for attorney's fees, 20:75	Conferences, 5:19 , 5:76
Tax Court Rules, 20:70	Coordinated Industry Case Program, 5:34
Protests, 8:15	Coordinator Agent Transfer of Skills, 5:69
Protracted proceedings, 20:21	Duplicate files, 5:71
Qualified offers, 2:46 to 2:48, 20:44	Examination, 2:37 , 5:2
Qualified order, substantially prevailed, 20:47	Examination classification checksheet (Form
Rate of attorney's fees, 20:58	6754), App. 5 L
Reasonableness	Examination Quality Management Systems, 5:74
administrative costs, 20:62	Examination return charge-out (Form 5546),
basis in law and fact, prevailing party, 20:32	App. 5K
litigation costs, 20:55	Experience of agent, 5:68
prevailing party, 20:29 , 20:32	Facts of LIFE, App. 5FF Fiduciary classification checksheet (Form 6255),
Reliance on proposed regulations, prevailing	App. 5I
party, 20:33	Field audits
Settlement, 20:74, 20:75	generally, 5:26 to 5:33
Significant issue, substantially prevailed, 20:43	for detailed treatment see index heading FIELD
Statutory provisions, generally, 20:4	AUDITS
Substantially justified, prevailing party, 20:23,	15-day letter, Letter 915, App. 5A
20:25	Follow-up, 5:73
Substantially prevailed	Forms
generally, 20:41 to 20:47	application for taxpayer assistance order (Form
amount in controversy, 20:42	911), App. 5N
IRS guidance, 20:45	examination classification checksheet (Form
qualified offer, 20:44	6754), App. 5 L
qualified order, examples of, 20:47	examination return charge-out (Form 5546),
requirements for treatment as prevailing party,	App. 5K
20:46	fiduciary classification checksheet (Form
significant issue, 20:43	6255), App. 5I
Summons, liens and levy cases, exhaustion of	Form 886-A, App. 5V
administrative remedies, 20:17 to 20:19	Form 4564: Information Document Request,
Tax Court, 7:20 , 20:70	App. 5P

AUDITS—Cont'd	AUDITS—Cont'd
Forms—Cont'd	Reason for audit, 5:66
income tax examination changes	Reconsideration, 5:79, 5:80
Form 4549, App. 5C	Record interview, right to, 5:65
Form 4549-A, App. 5U	Representation, right to, 5:65
Form 4549-B, App. 5D	Response to requests, 5:72
non-DIF corporate classification checksheet	Service center audits
(Form 6241), App. 5H	generally, 5:11 to 5:21
small business corporate classification checksheet (Form 6256), App. 5J	for detailed treatment see index heading
waiver of restrictions on assessment (Form 870), App. 5E	Service Center campuses, 5:9
Handling of examination, 5:71 to 5:74	Settlement authority of agent, 5:75
Income tax examination changes	Small business corporate classification
Form 4549, App. 5 C	checksheet (Form 6256), App. 5J
Form 4549-A, App. 5 U	Small Business/Self-Employed (SB/SE), 5:6
Form 4549-B, App. 5D	State business records detail, App. 5X
Industry Issue Resolution Program, 5:45	Statistics, 5:3
Industry Specialization Program. See index head-	Streamlined domestic offshore procedures,
ing industry specialization program	eligibility for, App. 5GG Streamlined filing compliance procedures, 5:92 ,
Large and Mid-Size Business (LMSB), 5:7	App. 5EE, App. 5II
LB&I organizational chart, App. 5HH	Subsequent audits, same agent, 5:70
Letter 3572, App. 50	Suspension of interview, 5:64
Limited Issue Focused Examination (LIFE), 5:52, 5:53, App. 5FF	Tax Exempt and Government Entities (TE &
Mandatory review, 5:78	GE), 5:8
Market Segment Specialization Program	Technical Support Staff, 5:77, 5:78
generally, 5:38 to 5:44	TEFRA audits, 5:57 to 5:61
for detailed treatment see index heading MAR-	Training of agent, 5:68
KET SEGMENT SPECIALIZATION PROGRAM	Transition rules-FAQ, App. 5DD, App. 5KK
Market Segment Understanding Program	Types of examinations, 5:10
generally, 5:46 to 5:51	Vehicle/vessel inquiry system, App. 5Y
for detailed treatment see index heading MAR-	Wage and Investment (W & I), 5:5
KET SEGMENT UNDERSTANDING PROGRAM	Waiver of restrictions on assessment (Form 870),
Non-DIF corporate classification checksheet	App. 5E
(Form 6241), App. 5H	Your appeal rights and how to prepare a protest if
Nonfiler program	you don't agree, App. 5F
generally, 5:81 to 5:85	
for detailed treatment see index heading NONFILER PROGRAM	В
Office audits	BANKRUPTCY
generally, 5:22 to 5:25	Generally, 18:63 , 18:64
for detailed treatment see index heading OFFICE	Attorney's fees, 20:77 to 20:79
AUDITS	Bankruptcy Abuse Protection and Consumer
Offshore initiatives, 5:86 to 5:92	Protection Act (BAPCPA), 20:78, App. 9A
Offshore voluntary disclosure initiative frequently asked questions and answers,	Chief counsel, 1:28
App. 5Z	Jurisdiction, 9:27
Personal Interview Questionnaire, App. 5Q	Offers in compromise, 9:17
Place of audit, 5:62	Protests, 8:14
Preconference preparation, audit statement (Form 3610), App. 11L	Statutes of limitation. See index heading STATUTES OF LIMITATION
Pre-filing Agreement Program, 5:54 , 5:55	BASIS ADJUSTMENTS
Publication 3498, App. 5G	Partnerships and S corporations, appeals process-
Publication 3498-A, Examination Process	ing and consideration of TEFRA cases,

17:69

Publication 3498-A, Examination Process (Audits by Mail), App. 5AA

BEST PRACTICES

Tax advisors, 3:13

BRIEFS

Choice of forum, 7:43

United States Court of Federal Claims, 7:36

BURDEN OF PROOF

Generally, 2:45

Attorney's fees. See index heading aftorney's $_{\mbox{\scriptsize FEES}}$

Choice of forum, 7:46, 7:47

Field audits. 5:32

Innocent spouses, 13:72

Penalties. See index heading PENALTIES

Settlements

generally, 14:9 to 14:11

for detailed treatment see index heading SETTLEMENTS

Statutes of limitation, 13:9, 13:66

 \mathbf{C}

CAMPUS AUDITS

Generally, 5:11 to 5:21

Correspondence audits, 5:15 et seq.

Document matches, 5:14

Eligibility for Appeals conference, 5:19

Extensions, 5:21

Mathematical errors, 5:12

Omitted schedules, 5:13

Taxpayer reply, 5:17

30-day letter, **5:20**, **App. 5B**

Undeliverable correspondence, 5:18

CARRYBACKS

Statutes of limitation, 13:54, 13:55

CASUALTY LOSSES

Preconference preparation, App. 11E

CENTAUR

Generally, 18:52 to 18:58

Application, 18:53

Evolution, 18:54

Input form, App. 18C

Issue tracking, 18:56

Statistical uses, 18:57

Work units reported, 18:55

CENTRAL AUTHORIZATION FILE

Powers of attorney, 3:23

CHIEF COUNSEL

Generally, 1:25 to 1:30, App. 1R

Advice, generally, 4:54

Advice to Area personnel, 1:27

Bankruptcy, 1:28

CHIEF COUNSEL—Cont'd

Criminal prosecution recommendations, review of, **1:29**

Directives Manual, 4:8

National field office make-up, App. 1X

Tax Court, 1:26, 7:16

Workload, App. 19S

CHIEF OF APPEALS

Generally, 2:20

CHOICE OF FORUM

Generally, 7:1 to 7:48

Appearance, entry of, App. 7R

Authority to settle, 7:41

Briefs, 7:43

Burden of proof, 7:46, 7:47

Civil tax disputes, 7:4

Courts available, 7:3

Department of Justice, 7:38, App. 7H

District courts

generally, 7:23 to 7:29

for detailed treatment see index heading DISTRICT COURTS

Equity, 7:44

Federal Judicial Circuits and Federal District

Courts, App. 7B

Frequently asked questions, App. 7A

Internal Revenue Manual, App. 7D

Notice of appeal, App. 7S

Organization, 7:39

Ownership disclosure statement, App. 7P

Protests, 8:7

Representation, 7:45

Result. 7:48

Review of settlement, 7:42

Settlement, 7:41, 7:42, App. 7E

Tax Court

generally, 7:5 to 7:22

for detailed treatment see index heading TAX

Tax Division organization chart, App. 7C

Timing of choice, 7:2

United States Attorney, 7:40

United States Court of Federal Claims

generally, 7:30 to 7:37

for detailed treatment see index heading UNITED STATES COURT OF FEDERAL CLAIMS

CIRCULAR 230

Generally, 3:10 to 3:18

For detailed treatment see index heading QUALIFI-CATION TO PRACTICE

CLOSING AGREEMENTS

Disclosure, 6:18

CLOSING AGREEMENTS—Cont'd

Partnerships and S corporations, appeals processing and consideration of TEFRA cases, 17:58

Settlements

generally, 15:7, 15:13 to 15:20

for detailed treatment see index heading SETTLEMENTS

CLOSING EXAMINATION

Audits, 5:75, 5:76

COLLATERAL AGREEMENTS

Settlements, 15:8, 15:21

COLLECTION APPEALS PROGRAM

Generally, 2:10, 9:41 to 9:48

Appeals procedures, 9:47

Format, **9:46**

Issues excluded from Appeals consideration, 9:43

Jurisdiction, **9:41 to 9:48**

Procedures, 9:45

Scope, 9:42

Taxpayer assistance orders, 9:44

UniSTAR statistics, 9:48

COLLECTION DUE PROCESS PROCEDURES

Generally, 2:8, 9:49 to 9:69

Appeals Coordinated Issue program coordinators and issues, **App. 9G**

"Big three" issues, 9:69

Collection appeal request (Form 9243), App. 9E

Collection Appeal Rights: Publication 1660, **App. 9D**

Equivalent Section 6320 hearings, notice of federal tax lien, **9:56**

Equivalent Section 6330 hearings, collection actions, **9:65**

Forms

collection appeal request (Form 9243), **App. 9E**

Form 12257, App. 9K

request for collection due process hearing (Form 12153), **App. 9H**

Impartial Section 6320 hearing for notice of federal tax lien, right to, **9:54**

IRS Collection Process: Publication 594, **App. 9F**

Jeopardy levies, 9:60

Judicial review

liens and levies, 9:67

Section 6320 hearings, notice of federal tax lien, **9:55**

Section 6330 hearings, collection actions, 9:64

Jurisdiction, 9:49 to 9:69

Letter 1058, App. 9.J

Levy and seizure, 9:58 et seq.

COLLECTION DUE PROCESS PROCEDURES—Cont'd

Management, 9:68

Matters considered at Section 6330 hearing for collection actions, **9:62**

Notice

determination, notice of, 9:63, App. 9I

Regulation § 301.6320-1, notice and opportunity for hearing upon filing of notice of federal tax lien, **App. 9B**

Regulation § 301.6330-1, notice and opportunity for hearing prior to levy, **App. 9C**

taxpayer, notice to, 9:51, 9:52, 9:59, 9:60

Regulation § 301.6320-1: Notice and opportunity for hearing upon filing of notice of federal tax lien, **App. 9B**

Regulation § 301.6330-1: Notice and opportunity for hearing prior to levy, **App. 9C**

Request for collection due process hearing (Form 12153), **App. 9H**

Retained jurisdiction of IRS Office of Appeals, 9:57

Right to Section 6320 hearing for notice of federal tax lien, **9:53**

Right to Section 6330 hearing for collection actions, **9:61**

Section 6320 hearing for notice of federal tax lien, 9:53 et seq.

Section 6330 hearing for collection action, **9:58** et seq.

State tax refund levies, 9:60

Statutes of limitation

generally, 13:61 to 13:68

for detailed treatment see index heading STATUTES OF LIMITATION

Suspension of collection statutes, **9:66**

TEFRA partnership procedures in collection due process cases, App. 13V

COMMISSIONER OF IRS

Generally, 1:5

COMPLIANCE ASSURANCE PROCESS

Generally, 2:130, 2:131

COMPLIANCE COORDINATED ISSUES

Appeals Technical Guidance Program, **18:6**, **18:8** Jurisdiction, **9:22**

Settlement at appeals, 14:39

COMPLIANCE COORDINATED ISSUES PROGRAM

Generally, **5:35 to 5:37**

COMPLIANCE INITIATIVE PROJECTS

Generally, **5:83**

COMPLIANCE SERVICES

Generally, 1:13

CONCLUDING CASE

Generally, 17:72 to 17:76

For detailed treatment see index heading partnerships and s corporations

CONFERENCE

Generally, 12:1 to 12:35

Audits, 5:19, 5:76

Change of Appeals Officer, 12:22

Characteristics, 12:13 to 12:17

Conduct of conference, 12:21 to 12:23

Determination Letters, Letter Rulings, Technical Advice and Field Service Advice, compared, App. 12D

Directory of Appeals offices, App. 12A

Fast track mediation, 2:87

Field service audit

generally, 12:30 to 12:33

for detailed treatment see index heading FIELD SERVICE AUDIT

Hazards of litigation, 12:34

Letter Ruling and Technical Advice, compared,

App. 12C, App. 12D

Location, 12:14

New issues, 12:23

New material, 12:17

Number of conferences, 12:15

Partnerships and S corporations. See index heading partnerships and S corporations

Powers of attorney, App. 3D

Practice requirements, 12:3 to 12:12

Pre-conference Appeals preparation, 12:2

Preparation for conference, 12:18 to 12:20

Procedures for Appeals Officer to get settlement approved, App. 12B

Rapid appeals process (RAP), 2:139

Reopening issues, 12:23

Representation, 12:16

Requirements, 12:3 to 12:12

Rules, 12:3 to 12:12

Summary, 12:35

Tax-exempt bond issues, 2:109

Technical advice

generally, 12:24 to 12:29

for detailed treatment see index heading TECHNICAL ADVICE

CONFIDENTIALITY

Fast track mediation, 2:89

Mediation and arbitration, 2:78, 2:89, 2:117

Powers of attorney, 3:30

CONJUNCTIVE TEST

Economic substance doctrine. 16:80

CONSTITUTIONAL ARGUMENTS

Jurisdiction, 9:25

CONTRIBUTIONS

Preconference preparation, App. 11G

CONTROLLED ISSUES

Settlements, 14:43

COORDINATED INDUSTRY CASE PROGRAM

Audits, 5:34

Issues by industry, controlled and decontrolled, **App. 18E**

COORDINATED ISSUE PAPERS

Industry Specialization Program, 5:37

COORDINATOR AGENT TRANSFER OF SKILLS

Audits, 5:69

CORRESPONDENCE AUDITS

See index heading CAMPUS AUDITS

COSTS

Attorney's fees

generally, 20:48 to 20:63

for detailed treatment see index heading ATTORNEY'S FEES

Economic substance doctrine, fees and transaction costs, **16:83**

CRIMINAL INVESTIGATION DIVISION

Generally, 1:17

Statistics, App. 19P

CRIMINAL PENALTIES

Settlements, 15:22

CRIMINAL PROSECUTIONS

Chief counsel, review of recommendations, 1:29

D

DAMAGES

Disclosure, unauthorized (IRC § 7341), 6:9

DEATH

Tax matters partner, partnerships and S corporations, 17:100

DECLARATORY JUDGMENTS

Attorney's fees, 20:6

DEFENSES

Penalties, 16:8, 16:33

DELEGATION OF AUTHORITY

Generally, **2:35**, **App. 2D** Powers of attorney, **3:26**

•

DELINQUENT RETURN PROGRAM

Generally, **5:82**

DE MINIMIS EXCEPTION

Information return penalties (IRC §§ 6721-6724), **16:38**

DEPARTMENT OF JUSTICE

Choice of forum, 7:38, App. 7H

DEPUTY AND OPERATING UNITS

Generally, 2:21

DEPUTY COMMISSIONERS

Generally, 1:6

DESCRIPTION

Fast track settlement, 2:91

DISBARMENT

Qualifications to practice, 3:17, 3:18

DISCLOSURE

Generally, 6:1 to 6:33

APAs, 6:17

Appeals settlement guidelines/position papers, **6:29**

Civil damages for unauthorized disclosure (IRC § 7341), **6:9**

Closing agreements, 6:18

District courts, 7:26

Estranged spouses, 6:15

Examination workpapers (Forms 4700 and 4700-A), **App. 6G**

Exhaustion of remedies, 6:32

Exhibit [1.3] 1-2: Records Control Schedule 1.3, **App. 6H**

Fees, 6:4, App. 6K

Forms

examination workpapers (Forms 4700 and 4700-A), **App. 6G**

notice of statute expiration (Form 895), **App. 6C**

ownership disclosure statement, **App. 7P** request for copy of tax return (Form 4506), **App. 6A**

Freedom of Information Act

generally, **6:2**, **6:5**, **6:20** to **6:25**

for detailed treatment see index heading FREEDOM OF INFORMATION ACT

IRC § 6104: tax convention information, **6:19**

IRC § 6110 procedures, 6:27

IRS Disclosure Offices, App. 6I

IRS records available without a FOIA request, **6:33**

Kaskell amendment exception, 6:12

Letter from disclosure office denying access to documents, **App. 6D**

Notice 393: Setting forth taxpayer's appeal rights, **App. 6E**

Notice of statute expiration (Form 895), App. 6C

DISCLOSURE—Cont'd

Offshore voluntary disclosure programs. See index heading offshore voluntary DISCLOSURE PROGRAMS

Ownership disclosure statement, App. 7P

Penalties, 16:10

Privacy Act

generally, 6:7, 6:24 to 6:26

for detailed treatment see index heading PRIVACY ACT

Procedure to obtain disclosure, 6:20 to 6:27

Qualifications to practice, disclosure or use of tax information by practitioners, **3:31**

Records and materials to request, 6:28, 6:29

Records Control Schedule 1.3 (Exhibit [1.3] 1-2), **App. 6H**

Regulation § 601.702(h), App. 6H

Request for copy of tax return (Form 4506), **App. 6A**

Request for information under IRS § 6110, **App. 6F**

Return, disclosure of return information to taxpayer, designees, and state officials, **6:13**

Return information, **6:11**

Rulings and regulations, 4:44

Section 6103: Internal Revenue Code disclosure of return information, **6:8**

Section 6110: disclosure and access to IRS information, **6:16**

Selected cases on disclosure, 6:31, 6:32

Substantial understatement of income tax (IRC § 6662(d)), **16:13**

Tax convention information (IRC § 6104), **6:19** Tax Court, **7:15**

Trust fund recovery penalty information, **6:14** United States Court of Federal Claims, **7:35**

DISCOVERY

Generally, 6:1 to 6:33

For detailed treatment see index heading

DISTRICT COURTS

Generally, 7:23 to 7:29

Appeal, 7:28

Choice of forum, App. 7B

Discovery, 7:26

Jury trial, **7:25**

Refund claims, 7:24

Settlement, 7:27

Trial. 7:27

Weight of decision, 7:29

DIVORCED TAXPAYERS

Innocent spouses, separate liability under IRC § 6015(c), 13:78 to 13:80

DOCKETED CASES

Partnerships and S corporations generally, 17:78 to 17:82

for detailed treatment see index heading Partnerships and S corporations

Preconference preparation, appeals procedure, 11:9

Settlements

generally, 14:44 to 14:51

for detailed treatment see index heading SETTLEMENTS

Technical advice, **12:26**Territorial jurisdiction, **9:34**

"DOVER PROJECT"

Generally, 18:71

DUE DILIGENCE

Penalties, 16:49, 16:59

DUE PROCESS

Generally, 9:49 to 9:69

For detailed treatment see index heading COLLEC-TION DUE PROCESS PROCEDURES

DUPLICATE FILES

Audits, 5:71

DURESS

Statutes of limitation, extensions of, 13:40, 13:41

DYED FUEL AND REFUSAL PENALTIES

Generally, **16:99**

Ē

EARLY APPEALS REFERRAL

Generally, 2:55 to 2:63

Appropriateness of issues, 2:58, 2:60

Background, 2:55

Coordination with Appeals mediation program, **2:63**

IRC § 6621(c) hot interest, 2:61

Procedure, 2:57

Processing case at examination, 2:62

Summary, 2:56

EAST/WEST FIELD DIRECTORS

Generally, 2:22

EAST/WEST FIELD OPERATIONS

Generally, 2:19

ECONOMIC SUBSTANCE DOCTRINE

Generally, 16:76 to 16:91

Accounting benefits, 16:85

Case law precedent, 16:78

Changes in the taxpayer's economic position, 16:81

Conjunctive test, 16:80

ECONOMIC SUBSTANCE DOCTRINE

—Cont'd

Economic substance vs. tax benefits, 16:82

Exceptions, 16:88

Fees, 16:83

Joint committee explanation, 16:77

Leasing transactions, 16:89

Multiple transactions, 16:87

Personal transactions of individuals, 16:90

State and local taxes, 16:84

Strict liability penalty, 16:91

Substantial purpose, 16:86

Transaction costs, 16:83

ECONOMISTS

Large and mid-size business cases, 18:34

EMPLOYMENT TAXES

Annual report of Internal Revenue Service, penalty abatement, **19:9**

Jurisdiction, 9:29, 9:30

Partnerships and S corporations, 17:2

Settlements. 14:36

ENROLLED AGENTS

Fees, 20:52

EP/EO CASES

Settlements, 14:35

EQUAL ACCESS TO JUSTICE ACT

Attorney's fees, App. 20A

EQUITY AND EQUITABLE RELIEF

Choice of forum, 7:44

Extensions of statutes of limitation, equitable estoppel, **13:39**

Innocent spouses, 13:85, 13:90 to 13:92

EQUIVALENT SECTION 6320 HEARINGS

Collection due process procedures, notice of federal tax lien, **9:56**

EQUIVALENT SECTION 6330 HEARINGS

Collection due process procedures, collection actions, **9:65**

ESTATE TAXES

Accuracy penalty under § 6662, **19:10** Jurisdiction, appeals of denials of extension of time to pay, **9:26**

ESTRANGED SPOUSES

Disclosure, 6:15

EVIDENCE

Protests, 8:13

EXAMINATION

Audits, 5:2

Jurisdiction, procedure for examination cases under appeals jurisdiction, **2:37**

EXAMINATION—Cont'd

Partnerships and S corporations, 17:54, App. 17C

Statistics, App. 19H, App. 19I, App. 19L, App. 19M

EXAMINATION CLASSIFICATION CHECKSHEET (FORM 6754)

Audits, App. 5L

EXAMINATION INDUSTRY SPECIALISTS

Industry Specialization Program, 5:36

EXAMINATION QUALITY MANAGEMENT SYSTEMS

Audits. 5:74

EXAMINATION QUALITY MEASUREMENT SYSTEM

Preparation of protests, 10:3

EXAMINATION REPORT

Transmittal of, App. 2S

EXAMINATION RETURN CHARGE-OUT (FORM 5546)

Audits, App. 5K

EXCISE TAXES

Accuracy penalty under § 6662, **19:10** Trust fund recovery penalty cases, **16:71**

EXECUTOR OF DECEASED SPOUSE

Innocent spouses, authority to make election for relief, 13:94

EXEMPTIONS

Freedom of Information Act, 6:5, 6:30

EXHAUSTION OF ADMINISTRATIVE REMEDIES

Attorney's fees

generally, 20:14 to 20:19

for detailed treatment see index heading ATTORNEY'S FEES

Disclosure, 6:32

EXHIBITS

Internal Revenue Manual, 4:13

EX PARTE COMMUNICATIONS

Generally, 2:50, 2:51

Rapid appeals process (RAP), 2:137

EXPERTS

Costs, 20:56

EXTENSIONS

Campus audits, 5:21

Statutes of limitation

generally, 13:6, 13:22 to 13:41, App. 13C

for detailed treatment see index heading STATUTES OF LIMITATION

F

FALSE RETURNS

Statutes of limitation, 13:11, 13:46

FAST TRACK MEDIATION

LMSB fast tract mediation and settlement

generally, 2:90 to 2:94

cases available for fast track mediation and settlement, 2:92

description, 2:91

procedure, 2:93

SB/SE fast tract mediation

generally, 2:83 to 2:89

cases available for fast track mediation, 2:84

conference, 2:87

confidentiality of communications, 2:89

decision, 2:88

procedure, 2:86

statute of limitations, 2:85

FAST TRACK SETTLEMENT

Application for fast track settlement, Form 14017, **App. 20**

LMSB fast tract mediation and settlement

generally, 2:90 to 2:94

cases available for fast track settlement, 2:92

Compliance Assurance Process (CAP), 18:41

description, 2:91

procedure, 2:93

special programs-fast track dispute resolution programs

Compliance Assurance Process (CAP),

Fast Track Settlement (FTS) Program in general, 18:40

TE/GE taxpayers, differences and similarities to, 2:101

SB/SE fast tract settlement

generally, 2:95 to 2:99

application process, 2:97

procedure, 2:96

settlement process, 2:98

TE/GE taxpayers, differences and similarities to, **2:101**

TE/GE taxpayers, fast tract settlement for

generally, 2:100 to 2:103

application and process, 2:103

differences and similarities to LMSN and SB/SE fast track settlement, **2:101**

eligibility for TE/GE fast track settlement, 2:102

FIDUCIARIES

Audits, fiduciary classification checksheet (Form 6255), **App. 5I**

Partnerships and S corporations, tax matters partner, 17:11

FIDUCIARIES—Cont'd	FREEDOM OF INFORMATION ACT—Cont'd
Powers of attorney, 3:28	Jurisdiction—Cont'd
FIELD AUDITS	issues not within Appeals' jurisdiction, 9:7
Generally, 5:26 to 5:33	procedure for administrative appeals, 9:6
Audit plan, 5:30	Litigation, 6:23 Model Form of Freedom of Information Act
Burden of proof, 5:32	request, App. 6B
Credible evidence, 5:33	Preconference preparation, 11:4
Examination issues, 5:31	Procedure, 6:20 to 6:25
Examination technique, 5:27	Review of materials by court, 6:25
Personal computers, 5:29	2007 Amendments, 6:6
Unreported income, 5:28	
FIELD SERVICE ADVICE	G
Generally, 4:55, 12:30 to 12:33	GIFTS
Comparison of FSA and TAM, 4:58 Differences between determination letters, letter	Statutes of limitation, 13:20
rulings, technical advice and field service	
advice, App.12D	GIFT TAXES
Effect, 12:33	Accuracy penalty under § 6662, 19:10
Issues, 12:31	GOLSEN RULE
Procedure, 12:32	Settlements, case evaluation by Appeals, 14:14
FILING AND PAYING COMPLIANCE	GROSS RECEIPTS EXCEPTION
(COLLECTION)	Information return penalties (IRC §§ 6721-6724),
Generally, 1:15	16:39
Streamlined filing compliance procedures, 5:92 ,	
App. 5EE, App. 5II	Н
FINALITY	HARDSHIP TRANSFERS
Settlements. See index heading SETTLEMENTS	Territorial jurisdiction, 9:32
FINANCE	HOT INTEREST
Organization of Appeals Division, 2:16	Generally, 18:48 , 18:49
FRAUD	HOTLINES
Innocent spouses, fraudulent transfers, 13:82	110 1211 (20
Penalties	Practitioner hotlines, 1:38
generally, 16:29 to 16:32	HUSBAND AND WIFE
for detailed treatment see index heading PENAL-	Generally, 13:66 to 13:102
TIES	For detailed treatment see index heading INNOCENT
Statutes of limitation, fraudulent returns, 13:11, 13:46	SPOUSES
	HYDE AMENDMENT
FREEDOM OF INFORMATION ACT	Attorney's fees, 20:80
Generally, 6:2, 6:5, 6:20 to 6:25	
Administrative appeals, jurisdiction, 9:5 to 9:7 Attorney's fees, 20:8	I
Defense of cases, 6:24	INCOME TAYES
Determination and appeal, 6:22	INCOME TAXES Annual report of Internal Revenue Service,
Electronic FOIA Amendments of 1996, 6:3	penalty abatement, 19:9
Exemptions, 6:5 , 6:30	Audits, examination changes
Expedited procedures, 6:21	Form 4549, App. 5C
Fees, 6:4, App. 6K	Form 4549-A, App. 5 U
IRS records available without a FOIA request,	Form 4549-B, App. 5D
6:33	Penalties
Jurisdiction	generally, 16:63 to 16:66
generally, 9:5 to 9:7	for detailed treatment see index heading PENAL-
administrative appeals, 9:5 to 9:7	TIES

INCONSISTENT POSITIONS

Attorney's fees, prevailing party, 20:35

INDUSTRY ISSUE RESOLUTION (IIR) PROGRAM

Generally, **18:43 to 18:45** Audits, **5:45**

INDUSTRY SPECIALIZATION PROGRAM

Generally, App. 18F

Appeals Industry Specialization Program coordinators, generally, **App. 18B**

Approved Appeals settlement guidelines, **App. 18H**

Compliance Coordinated Issues Program, **5:35**, **5:36**

Coordinated Issue Papers, 5:37

Examination Industry Specialists, 5:36

Market Segment Specialization Program, compared, **5:39**

INFORMATION LETTERS

Tools of the trade, 4:52

INFORMATION RETURNS

Generally, 16:35 to 16:46

For detailed treatment see index heading PENAL-

INNOCENT SPOUSES

Generally, 13:69 to 13:102

Actual knowledge, 13:81

Allocation of deficiency, 13:83, 13:84

Boelter & Associates Memorandum of Laws, App. 13T

Burden of proof, 13:72

Community income, treatment of, 13:86

Court review, 13:96

Divorced and separated taxpayers, separate liability under IRC § 6015(c), 13:78 to 13:80

Election for relief under IRC § 6015, **13:93 to 13:95**

Eligibility threshold requirements for equitable relief, 13:90

Equitable relief, 13:85, 13:90 to 13:92

Erroneous items of one spouse, 13:73

Exceptions to separate liability treatment under IRC § 6015(c), 13:80

Executor of deceased spouse, authority to make election for relief, 13:94

Form 8857: Request for innocent spouse relief, App. 13R

Guidance, 13:88

Inequitable to hold liable, 13:76

Knowledge. See "Notice or knowledge" under this index heading

Letter to client in innocent spouse case, App. 13S

INNOCENT SPOUSES-Cont'd

Notice or knowledge

actual knowledge, 13:81

alleged abuse, notification to non-requesting spouse in cases of, 13:70

investigate, knowledge and duty to investigate, 13:75

IRC § 66(c), knowledge or reason to know, 13:87

understatement, knowledge of, 13:74

Processing Form 8857, 13:102

Proportionate relief, 13:77

Refunds, 13:99

Regulations, 13:100

Request for innocent spouse relief (Form 8857),

App. 13R

Requirements, 13:79

Res judicata, 13:97

Settlement of cases, 13:101

Suspension of collection, 13:98

Time to make election for relief, 13:95

Transfers of property and fraudulent transfers, 13:82

Understatement, knowledge of, 13:74

INTEREST

Attorney's fees, 20:54

Employment tax deficiency, jurisdiction, 9:30

Preconference preparation, App. 11D

INTERNAL REVENUE BULLETIN

Generally, 4:4

INTERNAL REVENUE MANUAL

Generally, 4:5 to 4:19

Chief Counsel Directives Manual, 4:8

Choice of forum, App. 7D

Contents, 4:10

Exhibits, 4:13

Failure to follow manual

generally, 4:17 to 4:19

precedent, 4:18

setting aside action, 4:19

Handbooks, 4:14

Locating topics, 4:16

Manual transmittals, 4:12

Multifunction Handbooks, 4:7

Numbering system, 4:11

Parts of manual, 4:6

Policies, **4:15**, **App. 16D**

Precedent, failure to follow manual, 4:18

Protests, App. 8A

Setting aside action, failure to follow manual, 4:19

Use of manual, 4:9 to 4:16

INTERNATIONAL PENALTIES

Generally, **16:92 to 16:96**

INTERNATIONAL PENALTIES—Cont'd

For detailed treatment see index heading PENAL-

INTERNATIONAL PROGRAMS

Generally, 18:65 to 18:70

For detailed treatment see index heading APPEALS INTERNATIONAL PROGRAMS

INTERPRETATIVE REGULATIONS

Generally, 4:29

INTERVENTION

Partnerships and S corporations, Tax Court proceedings, 17:94

IRS PUBLICATIONS

Generally, 4:56 to 4:58

IRS RESTRUCTURING AND REFORM ACT OF 1998

Attorney's fees, 20:3, 20:59 Offers in compromise, 18:61

ISSUE LEAD SHEETS

Office audits, 5:25

J

JEOPARDY CASES

Jurisdiction, 9:28

JEOPARDY LEVIES

Collection due process procedures, 9:60

JOINT RETURNS

Penalties, fraud (IRC § 6663), 16:32

JUDICIAL REVIEW

Collection due process procedures. See index heading COLLECTION DUE PROCESS PROCEDURES

Partnerships and S corporations, request for administrative adjustment, 17:53

JURISDICTION

Generally, 2:39, 2:52, 9:1 to 9:74

Abatement of interest

generally, 9:70 to 9:74

for detailed treatment see index heading ABATE-MENT OF INTEREST

Accounting, changes of, 9:24

Agreed issues, 9:39

Appeals Coordinated Issues, 9:20

Appeals Division, 9:3

Appeals emerging issues, 9:21

Appeals responsibility, 9:4

Authority, limitation on, 9:8

Bankruptcy, 9:27

Collection Appeals Program

generally, 9:41 to 9:48

JURISDICTION—Cont'd

Collection Appeals Program—Cont'd for detailed treatment see index heading COL-

LECTION APPEALS PROGRAM

Collection due process procedures

generally, **9:49 to 9:69**

for detailed treatment see index heading col-LECTION DUE PROCESS PROCEDURES

Compliance coordinated issues (formerly Examination ISP), **9:22**

Conditions to exercise of jurisdiction, 9:36, 9:37

Constitutional arguments, 9:25

Docketed cases, territorial jurisdiction, 9:34

Due process procedures

generally, 9:49 to 9:69

for detailed treatment see index heading COL-LECTION DUE PROCESS PROCEDURES

Employment tax cases, 9:29, 9:30

Estate taxes, appeals of denials of extension of time to pay, 9:26

Exemptions/private foundation classification, 9:19

Freedom of Information Act

generally, 9:5 to 9:7

for detailed treatment see index heading FREEDOM OF INFORMATION ACT

Hardship transfer, territorial jurisdiction, 9:32

Interest on employment tax deficiency, 9:30

Jeopardy cases, 9:28

Large overpayments, 9:40

Limits, jurisdictional limits, 9:2 to 9:8

Limits on appeal authority, 9:19 to 9:30

Moral arguments, 9:25

New issues. 9:39

Nondocketed cases, territorial jurisdiction, 9:31

Offers in compromise

generally, 9:9 to 9:18

for detailed treatment see index heading offers IN COMPROMISE

Overpayments, 9:40

Partnerships and S corporations, Tax Court proceedings, 17:90

Penalties, 9:38

Receivership, 9:27

Religious arguments, 9:25

Special transfers, territorial jurisdiction, 9:33

Tax Court, **7:12**

Technical Advice memoranda, 9:23

Termination cases, 9:28

Territorial jurisdiction

generally, 9:31 to 9:35

docketed cases, 9:34

hardship transfer, 9:32

nondocketed cases, 9:31

special transfers, 9:33

withdrawal of jurisdiction, 9:35

JURISDICTION—Cont'd

Time remaining on limitations, conditions to exercise of jurisdiction, **9:37**

Withdrawal of jurisdiction, territorial jurisdiction, 9:35

JURY TRIAL

District courts, 7:25

Tax Court, 7:8

United States Court of Federal Claims, 7:31

K

KASKELL AMENDMENT

Disclosure, 6:12

KNOWLEDGE OR REASON TO KNOW

Innocent spouses, 13:74, 13:75, 13:87

\mathbf{L}

LARGE AND MID-SIZE BUSINESS (LMSB)

Accelerated Issue Resolution, 18:38, 18:39

Alternative tools for issue resolution, 18:35

Audits. **5:7**

Components of CIC case, 18:29

Coordinated Industry Case (CIC) examinations, 18:26

Decontrol of ISP issues, 18:36

Definitions, 18:24

Early referral to appeals, 18:37

Economists, 18:34

Effectively controlled entities, 18:30

Examinations, in general, 18:23

Excluded issues from AIR, 18:39

Fast track settlement. See index heading fast track settlement

Five-step examination planning process, 18:33

Identification criteria, 18:28

Identification of cases, 18:27

Industry Case (IC) examinations, 18:32

LB&I special programs, generally, **18:23 to 18:39**

Personnel, 18:25

Special programs at appeals and examination, generally, **18:23 to 18:39**

Time of identification, 18:31

LARGE BUSINESS AND INTERNATIONAL (LB&I)

Generally, 1:23, App. 1L, App. 5HH, App. 18L

LAW CLERKS

Attorney's fees, 20:53

LEASING TRANSACTIONS

Economic substance doctrine, 16:89

LEGISLATIVE REGULATIONS

Generally, 4:28

LETTER RULINGS

Generally, 4:39

For detailed treatment see index heading RULINGS
AND REGULATIONS

LEVY AND SEIZURE

Attorney's fees, exhaustion of administrative remedies, 20:17 to 20:19

Collection due process procedures, 9:58 et seq.

LIENS

Attorney's fees, exhaustion of administrative remedies, 20:17 to 20:19

LIMITATION OF ACTIONS

Generally, 13:1 to 13:68, App. 13A

For detailed treatment see index heading STATUTES OF LIMITATION

LIMITED ISSUE FOCUSED EXAMINATION (LIFE)

Audits, 5:52, 5:53, App. 5FF

LITIGATION

Generally, 17:39 to 17:53

For detailed treatment see index heading Partner-Ships and S corporations

LOCATION

See index heading PLACE OR LOCATION

LODESTAR

Attorney's fees, 20:60

\mathbf{M}

MAGNETIC MEDIA

Information return penalties (IRC §§ 6721-6724), **16:45**

MANAGEMENT

Collection due process procedures, 9:68

MANAGEMENT TEAM

Generally, 2:13

MARKET SEGMENT SPECIALIZATION PROGRAM

Generally, 5:38 to 5:44, App. 5M

Attorneys, audit of, 5:40

Audit, generally, 5:42

Industry Specialization Program, compared, 5:39

Material participation, 5:44

Passive losses, **5:43**

Pre-audit procedure, 5:41

MARKET SEGMENT UNDERSTANDING PROGRAM

Generally, 5:46 to 5:51

MARKET SEGMENT UNDERSTANDING	MEDIATION AND ARBITRATION—Cont'd
PROGRAM—Cont'd Appeals consideration, 5:51	Withdrawal, 2:80
Audits, 5:50	MEDICAL EXPENSES
Guidelines, 5:47	Preconference preparation, App. 11C
Limitations, 5:49	MEMORANDUM OF LAWS
Pro forma accord, 5:48	Preconference preparation, 11:7, App. 11J, App
MATERIALITY	11K
Settlements, new issues and reopening closed	MORALARGUMENTS
issues. 14:22	Jurisdiction, 9:25
MATHEMATICAL ERRORS	•
	MOVING EXPENSE
Campus audits, 5:12	Preconference preparation, App. 11F
MEDIATION AND ARBITRATION	MULTIFUNCTION HANDBOOKS
Generally, 2:68 to 2:89, 18:73 to 18:76	Generally, 4:7
Agreement to mediate, 2:74	MUTUALLY ACCELERATED APPEALS
Appeals arbitration program, 2:111	PROCESS
Appeals dispute resolution procedures, 2:69	Generally, 2:132
Application of Appeals procedure, 2:81	Generally, 2.102
Background, 2:68 , 2:70 , 18:74 Cannot render decision, 2:71	N
Confidentiality, 2:78 , 2:89 , 2:117	
Disqualification, 2:79	NATIONAL RESEARCH PROGRAM
Fast track mediation	Generally, 18:72
generally, 2:83 to 2:89	NEGLIGENCE
for detailed treatment see index heading FAST	Penalties, 16:9, 16:10
TRACK MEDIATION	NET WORTH
Initiation of mediation, 2:73	Generally, 20:10 to 20:13
Issues covered, 2:77	For detailed treatment see index heading
Issues for mediation, 2:72	ATTORNEY'S FEES
Mediator, 2:76	NIESKI IGGILIEG
Model mediation agreement, App. 2P, App. 18I	NEW ISSUES
Model mediation participants list, App. 18J Model mediator's report, App. 18K	Generally, 14:17 to 14:25 For detailed treatment see index heading SETTLE-
Participants, 2:75	MENTS
Post appeals mediation	
generally, 2:112 to 2:122	NONFILER PROGRAM
application process, 2:122	Generally, 5:81 to 5:85
confidentiality, 2:117	Compliance Initiative Projects, 5:83
issues eligible for mediation, 2:113	Delinquent return program, 5:82
issues not eligible for mediation, 2:114	Discovery of nonfilers, 5:81
OICs and TFRP, mediation for, 2:119	Offshore credit card project, 5:84
scope of mediation for OIC cases, 2:120	Six years of returns, 5:85
scope of mediation for TFRP cases, 2:121	NOTICE
post mediation, 2:118	Appeals, App. 2G, App. 7S
process of mediation, 2:116 seeking mediation, 2:115	Collection due process procedures. See index
Precedent, use as, 2:82	heading collection due process procedures
Process, 18:76	Disclosure, expiration of statute (Form 895),
SB/SE fast track mediation	App. 6C
generally, 2:83 to 2:89	Innocent spouse relief. See index heading INNOCENT SPOUSES
for detailed treatment see index heading FAST	Partnerships and S corporations. See index head
TRACK MEDIATION	ing Partnerships and S corporations. See index nead
Scope of mediation, 18:75	Powers of attorney, copies of notice to represen-
Time frames, 2:74	tative, 3:27

NUISANCE SETTLEMENTS

Generally, 14:7

NUMBERING SYSTEM

Internal Revenue Manual, 4:11

0

OFFERS IN COMPROMISE

Generally, 2:9, 9:9 to 9:18, 18:59 to 18:62

Annual report of Internal Revenue Service, 19:11

Authority to accept or reject, 9:11, 9:12

Bankruptcy, offers submitted during, 9:17

Exception to authority, 9:12

Factors in submitting offers, 18:60

Form 656 Booklet, App. 18D

IRS Restructuring and Reform Act of 1998, **18:61**

Jurisdiction, generally, 9:13

Offer cases which may be considered by Appeals, 9:14

Procedures for collection division working offer in compromise cases, 9:18

Procedures for submitting and processing offers, 9.15

Rejected offers, appeal of, 9:10

TIPRA amendments to offer-in-compromise procedure, 9:16, 18:62

OFFICE AUDITS

Generally, 5:22 to 5:25

Initial interview, 5:24

Initiation, 5:23

Issue lead sheets, 5:25

OFFICE OF PROFESSIONAL RESPONSIBILITY

Generally, 1:40, App. 1U

OFFSHORE CREDIT CARD PROJECT

Generally, 5:84

OFFSHORE INITIATIVES

Audits. 5:86 to 5:92

OFFSHORE VOLUNTARY DISCLOSURE PROGRAMS

Audit process, 5:90

How to make an offshore voluntary disclosure,

App. 5CC

Penalties, 16:96

OMITTED SCHEDULES

Campus audits, 5:13

OPERATING DIVISIONS

Generally, 1:21 to 1:24

For detailed treatment see index heading ORGANI-ZATION OF IRS

ORGANIZATION OF APPEALS DIVISION

Generally, 2:13 to 2:24, App. 2B

Appeals areas, 2:24

Appeals Campus Operations, 2:18

Area map, App. 2C

Chief of Appeals, 2:20

Deputy and operating units, 2:21

East/West field directors, 2:22

East/West Field Operations, 2:19

Field and headquarters structure, 2:23

Finance, 2:16

Headquarters structure, 2:14, 2:23

Internal Revenue Manual Exhibits 1.4.28-1 to

1.4.28-5, **App. 2E**

Management team, 2:13

Setting and processing cases, appeals employees involved in, 2:25

Strategy and finance, 2:16

Tax policy, 2:17

Technical Services, 2:15

Valuation, 2:17

ORGANIZATION OF IRS

Generally, 1:1 to 1:40, App. 1A

Accounts management

SB/SE, 1:12

W & I, 1:11

Agency-wide service organizations, 1:20

Area Director locations, App. 1C

Areas and territories, 1:19

Campuses (service centers), 1:9

Chief Counsel

generally, 1:25 to 1:30

for detailed treatment see index heading CHIEF COUNSEL

Commissioner of IRS, 1:5

Compliance Services, 1:13

Counsel field office locations, App. 1P

Criminal Investigation Division, 1:17

Criminal investigation enforcement statistics,

App. 1D

Deputy Commissioners, 1:6

EP and EO examination areas/group locations,

App. 1N

Filing and Paying Compliance (Collection), 1:15

Form 211 Application for Award for Original

Information, App. 1AA

Insolvency sites, 1:8

IRS Budget in Brief, 2024, App. 1M

Large Business and International (LB&I), 1:23,

App. 1L

Locations

Area Director, App. 1C

counsel field office, App. 1P

SB/SE, App. 1G

W & I, App. 1F

ORGANIZATION OF IRS—Cont'd	PARTNERSHIPS AND S CORPORATIONS
National directory, App. 1S	Generally, 17:1 to 17:101
Office of professional responsibility, 1:40 , App.	Administrative proceedings
1U	generally, 17:27 to 17:30
Operating divisions, generally, 1:21 to 1:24	extension of statute of limitations, 17:29
Oversight board, 1:7	participation, 17:28
Payment methods, 1:16	settlements, 17:30
Personnel summers. Ann. 1P.	Advance payments, litigation, 17:50
Personnel summary, App. 1B Practitioner hotlines, 1:38	Affected item, defined, 17:16
Reorganization of IRS, 1:18	Allocation issues, appeals processing and
Reporting Compliance (Examination), 1:14	consideration of TEFRA cases, 17:68
Return Preparer Office	Answers, Tax Court proceedings, 17:93
at-a-glance, App. 1V	Appeals processing and consideration of TEFRA
statistics, federal return preparer statistics,	cases
App. 1W	generally, 17:54 to 17:71
Small Business/Self-Employed (SB/SE)	allocation issues, 17:68
generally, 1:22, App. 1K	attendance at conferences, 17:63
accounts management, 1:12	basis adjustments, 17:69
location, App. 1G	cash-out-of-pocket settlements, 17:56
Submission processing centers, 1:10	closing agreements and settlement forms,
Tax Exempt and Government Entities (TE and	17:58
GE)	conference procedures, 17:62
generally, 1:24	examination process, 17:54
division at-a-glance, App. 10	investor's case with penalty, 17:71
footprint, App. 1H	net cash investment, settlement for, 17:67
organization structure, App. 10	penalty issues, 17:57
Taxpayer Advocate Service	penalty only cases, 17:70
generally, 1:31 to 1:37	place of conference, 17:64
for detailed treatment see index heading	protest, 17:61
TAXPAYER ADVOCATE SERVICE Townsylve characteristics App. 1E	review of settlements, 17:55
Taxpayer characteristics, App. 1E Taxpayer First Act of 2019, App. 1Y	settlement practice at Appeals, 17:65
Technology, 1:4	statute of limitations, 17:60
Wage and Investment (W & I)	time for request, 17:66
generally, 1:21	Appeals Shelter Action Plan, tax shelters, 17:85,
accounts management, 1:11	17:88
at-a-glance, App. 1J	Appointment of tax matters partner, 17:10, 17:12
location, App. 1F	17:98
organizational chart, App. 1I	Assessments and statute of limitations
Whistleblower program, 1:39, App. 1T	generally, 17:31 to 17:38
	affected items, 17:33
OVERPAYMENTS Jurisdiction, 9:40	conversion of partnership items to nonpartnership items, 17:38
OVERSIGHT BOARD	defense, partnership items, 17:37
	extensions, 17:34, 17:35
Generally, 1:7	statute of limitations, generally, 17:32
n.	suspension of statute, 17:36
P	tax matters partner, extensions by, 17:35
PARTIAL SETTLEMENTS	Attendance at conferences, appeals processing
Generally, 14:16 , 15:4	and consideration of TEFRA cases, 17:63
•	Basis adjustments, appeals processing and
PARTIES	consideration of TEFRA cases, 17:69
Partnerships and S corporations, Tax Court	Cash-out-of-pocket settlements, appeals process-
proceedings, 17:96	ing and consideration of TEFRA cases,
Rapid appeals process (RAP), 2:138	17:56

PARTNERSHIPS AND S CORPORATIONS —Cont'd

Closing agreements and settlement forms, appeals processing and consideration of TEFRA cases, 17:58

Commencement of partnership action, Tax Court proceedings, 17:91

Concluding case

generally, 17:72 to 17:76

manager's review/approval, 17:74

processing agreements, 17:76

schedule of adjustments, 17:73

supporting statement, 17:72

tax matters partner, agreement of, 17:75

Conferences

appeals processing and consideration of TEFRA cases, 17:62

conference letter: tax matters partner (partner-ship), **App. 17R**

conference letter: tax matters partner (S corporation), **App. 17S**

docketed cases, 17:79

Consent to extend time to assess tax attributable to items of partnership (Form 872-P), **App.** 17K

Consent to extend time to assess tax attributable to items of S corporation (Form 872-S), **App. 17N**

Conversion of partnership items to nonpartnership items, assessments and statute of limitations, 17:38

Death of tax matters partner, Tax Court proceedings, 17:100

Decision of Tax Court, 17:48, 17:99

Defense, partnership items, 17:37

Definitions, 17:9 to 17:26, 17:90

Disqualification of tax matters partner, Tax Court proceedings, **17:100**

Docketed cases

generally, 17:78 to 17:82

conferences, 17:79

settlement agreements, 17:81

settlements of Tax Court cases, 17:80

Tax Court Rule 248, 17:82

Employment taxes, 17:2

Examination process, 17:54, App. 17C

Extension of statute of limitations

generally, 13:49, 17:34, 17:35

administrative proceedings, 17:29

request for administrative adjustment, 17:52

Fiduciary duty of tax matters partner and conflicts, 17:11

Final partnership administrative adjustment, 17:24

Final S corporation administrative adjustment, 17:25

PARTNERSHIPS AND S CORPORATIONS —Cont'd

Five percent litigation group, defined, **17:20** Five percent notice group, defined, **17:19** Forms

conference letter: tax matters partner (partner-ship), **App. 17R**

conference letter: tax matters partner (S corporation), **App. 17S**

consent to extend time to assess tax attributable to items of partnership (Form 872-P), **App. 17K**

consent to extend time to assess tax attributable to items of S corporation (Form 872-S), **App. 17N**

Letter 2342, App. 17G

Letter 2343, App. 17H

Letter 2344, App. 17I

motion for entry of decision under Rule 248(b); decision document, **App. 17W**

notice of final partnership administrative adjustment, **App. 17Q**

notice of termination of special consent to extend time to assess tax attributable to items of partnership (Form 872-N), **App.** 17M

notice of termination of special consent to extend time to assess tax attributable to items of S corporation (Form 872-Q), **App. 17P**

settlement agreement for partnership adjustments (Form 870-P(AD)), **App. 17E**

settlement agreement for S corporation adjustments (Form 870-S(AD)), **App. 17F**

special consent to extend time to assess tax attributable to items of partnership (Form 872-O), **App. 17L**

special consent to extend time to assess tax attributable to items of S corporation (Form 872-R), **App. 170**

Identification of S corporation TEFRA key case, App. 17B

Identification of TEFRA partnership, **App. 17A** Intervention, Tax Court proceedings, **17:94**

Investor's case with penalty, appeals processing and consideration of TEFRA cases, 17:71

Judicial review, request for administrative adjustment, 17:53

Jurisdictional requirements, Tax Court proceedings, 17:90

Letter 2342, App. 17G

Letter 2343, App. 17H

Letter 2344, App. 17I

Litigation

generally, 17:39 to 17:53

address used, 17:41

advance payments, 17:50

PARTNERSHIPS AND S CORPORATIONS	PARTNERSHIPS AND S CORPORATIONS
—Cont'd	—Cont'd
Litigation—Cont'd	Processing of FPAA/FSAA, 17:77
appeals, 17:49	Protest, appeals processing and consideration of
contents of FPAA, 17:42	TEFRA cases, 17:61
decision of Tax Court, 17:48	Removal of tax matters partner, Tax Court
extension of statute of limitations, request for	proceedings, 17:98
administrative adjustment, 17:52	Replies, Tax Court proceedings, 17:93
judicial review, request for administrative adjustment, 17:53	Request for administrative adjustment, 17:26, 17:51 to 17:53
notice, issuance of, 17:40	Review of settlements, appeals processing and
participation in litigation, 17:46	consideration of TEFRA cases, 17:55
partners to file petition, 17:45	Rules 246-248, App. 17U, App. 17V, App. 17W
petition to Tax Court, 17:44	Same share requirement, partnerships, 17:6
request for administrative adjustment, 17:51 to 17:53	Schedule of adjustments, concluding case, 17:73 S corporations, generally, 17:7 , 17:8
settlement of Tax Court cases, procedure for, 17:47	Service of papers, Tax Court proceedings, 17:95 Settlements
venue, 17:43	administrative proceedings, 17:30
Manager's review/approval, concluding case, 17:74	agreement for partnership adjustments (Form 870-P(AD)), App. 17E
Motion for entry of decision under Rule 248(b); decision document, App. 17W	agreement for S corporation adjustments (Form 870-S(AD)), App. 17F
Net cash investment, settlement for, 17:67	appeals processing and consideration of
Nonpartnership item, defined, 17:14	TEFRA cases, 17:65
Notice	docketed cases, agreements, 17:81
beginning of administrative proceedings, 17:23	presentation, App. 17T
final partnership administrative adjustment,	Tax Court proceedings, 17:47, 17:80, 17:97,
App. 17Q	17:101
issuance, 17:40	Small partnerships, 17:4
notice partner, defined, 17:18	Special consent to extend time to assess tax
notice shareholder, defined, 17:22	attributable to items of partnership (Form
termination of special consent to extend time	872-O), App. 17L
to assess tax attributable to items of	Special consent to extend time to assess tax
partnership (Form 872-N), App. 17M	attributable to items of S corporation (Form
termination of special consent to extend time	872-R), App. 17O
to assess tax attributable to items of S	Statutes of limitation
corporation (Form 872-Q), App. 17P	generally, 13:42 to 13:53
Participating partner, defined, 17:21 Participation, Tax Court proceedings, 17:94	appeals processing and consideration of TEFRA cases, 17:60
Parties, Tax Court proceedings, 17:96	assessments. See "Assessments and statute of
Partner, defined, 17:13	limitations" under this index heading
Partnership item, defined, 17:15	extension. See "Extension of statute of limita-
Partnerships, generally, 17:3 to 17:6	tions" under this index heading
Partners to file petition, litigation, 17:45	fraudulent return, 13:46
Pass-through partner, defined, 17:17	no return filed, 13:48
Penalties	partnerships, generally, 13:53
appeals processing and consideration of	period for assessment, 13:44
TEFRA cases, 17:57, 17:70	pre-1982 partnerships and S corporations,
tax shelters, 17:84	13:51
Petition to Tax Court, litigation, 17:44	suspension of statute, 13:50
Place of conference, appeals processing and	trusts, generally, 13:52
consideration of TEFRA cases, 17:64	25 percent omission, 13:47
Place of trial, Tax Court proceedings, 17:92	two sets of rules, 13:43
Preparation of FPAA/FSAA, 17:77	Supporting statement, concluding case, 17:72
Processing agreements, concluding case, 17:76	Suspension of statute of limitations, 17:36

PARTNERSHIPS AND S CORPORATIONS	PENALTIES—Cont'd
—Cont'd	Accuracy-related penalty on understatements
Tax Court proceedings	with respect to reportable transactions (IRC
generally, 17:89 to 17:101	§ 6662A), 16:21 to 16:24
answers and replies, 17:93	American Jobs Creation Act of 2004, 16:3
appointment and removal of tax matters	Annual report of Internal Revenue Service, 19:8
partner, 17:98	Appeal of trust fund recovery penalty cases,
commencement of partnership action, 17:91	16:74
death or disqualification of tax matters partner,	Appeal reference chart, App. 16B
17:100	Appeals consideration of penalties, 16:53 , 16:54 Appraisals, valuation misstatements attributable
decisions, 17:99	to incorrect appraisals, 16:50
definitions and jurisdictional requirements, 17:90	Burden of proof
intervention and participation, 17:94	generally, 16:98
parties, 17:96	fraud (IRC § 6663), 16:30
place of trial, 17:92	income tax return preparers, 16:64
service of papers, 17:95	Choice of forum, 7:13
settlements, 17:97, 17:101	Civil penalties assessed and abated, App. 19K
Tax Court Rule 248, docketed cases, 17:82	Claim for refund of income tax return preparer
	penalties, App. 16A
Tax matters partner	Codified economic substance doctrine, 16:6
concluding case, 17:75	Defenses, 16:8, 16:33
defined, 17:9	Definitions, 16:33
extensions of statute of limitations, 17:35	De minimis exception, information return penal-
Tax shelters	ties (IRC §§ 6721-6724), 16:38
generally, 17:83 to 17:88	Disclosure, negligence (IRC § 6662(c)), 16:10
Appeals Shelter Action Plan, 17:85 , 17:88	Due diligence, 16:49 , 16:59
key cases, 17:86, 17:87	Dyed fuel and refusal penalties, 16:99
penalties, 17:84	Economic substance doctrine. See index heading
unblocked Appeals Shelter Action Plan investor cases, 17:88	ECONOMIC SUBSTANCE DOCTRINE
TEFRA audits, 5:57 to 5:61	Excise taxes, trust fund recovery penalty cases,
TEFRA audits, 3.37 to 3.01 TEFRA partnership procedures in collection due	16:71
process cases, App. 13V	Failure to include reportable transactions on return (IRC § 6707A), 16:25 to 16:28
Time for request, appeals processing and	Form 8118-claim for refund of income tax return
consideration of TEFRA cases, 17:66	preparer penalties, App. 16A
Venue, litigation, 17:43	Form 8275, App. 16K
PASSIVE LOSSES	Form 8275-R, App. 16L
Market Segment Specialization Program, 5:43	Form 8886-reportable transaction disclosure
	statement, App. 16H
PAYMENT	Fraud penalty (IRC § 6663)
Attorney's fees, 20:66	generally, 16:29 to 16:32
Information return penalties (IRC §§ 6721-6724), 16:46	applicability, 16:31
Organization of IRS, 1:16	burden of proof, 16:30
Organization of 1K5, 1:10	joint returns, 16:32
PENALTIES	Fraudulent failure to file (IRC § 6651(f)), 16:52
Generally, 16:1 to 16:98	Gross receipts exception, information return
Abatement of penalty	penalties (IRC §§ 6721-6724), 16:39
reasonable cause, 16:56	Income tax return preparers
written advice of service personnel, penalty	generally, 16:63 to 16:66
attributable to erroneous (IRC § 6404(f)),	burden of proof, 16:64
16:61	claim for refund of penalty, App. 16A
Accuracy penalty (IRC § 6662), generally, 16:7	referrals to Director of Practice, 16:66
et seq.	resolution of case, 16:65
Accuracy penalty—statistics, 19:10	Inconsistent estate baseis reporting penalty, 16:19

PENALTIES—Cont'd	PENALTIES—Cont'd
Information return penalties (IRC §§ 6721-6724)	Referrals to Director of Practice, income tax
generally, 16:35 to 16:46	return preparers, 16:66
de minimis exception, 16:38	Reforms, 16:2
gross receipts exception, 16:39	Relief from penalties, App. 16C
intentional disregard, 16:40, 16:42	Responsible person, trust fund recovery penalty
IRC § 6721, 16:36 to 16:40	cases, 16:69
IRC § 6722, 16:41, 16:42	Rev. Proc. 2005-34, App. 16I
IRC § 6723, 16:43	Review, information return penalties (IRC §§ 6721-6724), 16:46
IRC § 6724, 16:44	Sections 6694, 6695 and 6695A, rules applicable
magnetic media, 16:45	to, 16:50 , 16:51
payment and review, 16:46	Settlements, 15:22 , 16:75
reductions, 16:37	Small Business and Work Opportunity Act of
Intentional disregard, information return penalties (IRC §§ 6721-6724), 16:40 , 16:42	2007, 16:4
International penalties	Special estimated tax penalty procedures, 16:60
generally, 16:92 to 16:96	Statutes of limitation, 13:13, 13:14
accelerated appeals procedure, 16:93	Substantial authority
accelerated process overview, 16:95	exhibit 20.1.5-7, App. 16J
non-accelerated appeals procedure, 16:94	substantial understatement of income tax (IRC
offshore voluntary disclosure programs, 16:96	§ 6662(d)), 16:12
Joint returns, fraud (IRC § 6663), 16:32	Substantial estate or gift tax valuation understate-
Jurisdiction, 9:38	ment (IRC § 6662(g)), 16:16
Letter 1153, App. 16E	Substantial overstatement of pension liabilities
Magnetic media, information return penalties	(IRC § 6662(f)), 16:15 Substantial understatement of income tax (IRC
(IRC §§ 6721-6724), 16:45	§ 6662(d)), 16:11 to 16:13
Negligence (IRC § 6662(c)), 16:9 , 16:10	Substantial valuation misstatement (IRC
Non-disclosed non-economic substance transac-	§ 6662(e)), 16:14
tions, 16:17	Tax Extenders Act of 2008, 16:5
Notice 2005-12, 2005-7 IRB 494, App. 16G	Trust fund recovery penalty cases
Overstatement of qualified charitable institutions,	generally, 16:68 to 16:75
16:20	appeal of TFRP cases, 16:74
Partnerships and S corporations. See index head-	background information, 16:73
ing partnerships and s corporations	excise taxes, 16:71
Payment, information return penalties (IRC	related trust fund recovery penalty cases, 16:72
§§ 6721-6724), 16:46	responsible person, 16:69
Penalty Appeals Staff, 2:28	settlement, 16:75
Philosophy of appeals penalties, 16:97	willfulness, 16:70
Policy statement I.R.M. 1.2.14.1.3, App. 16D	Understatements with respect to reportable
Postassessment penalty appeal procedure, 16:62	transactions (IRC § 6662A), accuracy-re-
Practitioner penalties (IRC § 6694), 16:47 , 16:51 Preparation of income tax returns (IRC § 6695),	lated penalty on, 16:21 to 16:24
16:48, 16:49, 16:51	Undisclosed foreign financial asset understatement, 16:18
Preparers	Valuation misstatements attributable to incorrect
income tax returns. See "Income tax return	appraisals, 16:50
preparers" under this index heading	Willfulness, trust fund recovery penalty cases,
IRC § 6695, penalties under, 16:67	16:70
Protesting of penalties, 16:54, App. 16F	Written advice of service personnel, abatement of
Reasonable cause	penalties attributable to erroneous (IRC
generally, 16:55 to 16:58	§ 6404(f)), 16:61
abatement of portion of penalty, 16:56	PERSONAL COMPUTERS
questions to determine reasonable cause, 16:58	Field audits, 5:29
Reductions, information return penalties (IRC	PERSONNEL
§§ 6721-6724), 16:37 Reference chart, Ann. 16B	Generally, 2:25 to 2:33
NEIGHERCE CHAIL, ADD, 10D	Generally, 2:25 to 2:55

PERSONNEL-Cont'd

For detailed treatment see index heading APPEALS PERSONNEL

PHILOSOPHY OF APPEALS

Generally, 2:12

PLACE OR LOCATION

Appeals offices, 2:33 Conference, 12:14

Organization of IRS. See index heading ORGANIZATION OF IRS

Tax court, place of trial, App. 7M, App. 7N

POWERS OF ATTORNEY

Generally, 3:8, 3:19 to 3:30

Accountant-client privilege, 3:29

Automatic revocation of prior power of attorney, 3:25

Central authorization file, 3:23

Conference requirements, App. 3D

Confidentiality privileges: taxpayer communication, **3:30**

Copies of notice to representative, 3:27

Delegation, 3:26

Election to use different annualization periods for corporate estimated tax (Form 8842), **App.** 3B

Fiduciaries, 3:28

Forms

notice concerning fiduciary relationship (Form 56), **App. 3C**

power of attorney and declaration of representative (Form 2848), **App. 3A**

tax information authorization (Form 8821), **App. 3B**

IRS requirement, 3:19

Notice concerning fiduciary relationship (Form 56), **App. 3C**

Power of attorney and declaration of representative (Form 2848), **App. 3A**

Practice requirements, App. 3D

Publication 947: Practice Before the IRS and Power of Attorney, **App. 3G**

Regulation § 601.504(a), powers conferred by, **3:20**

Regulations governing practice before IRS, **App. 3F**, **App. 3I**

Specific issue power of attorney, 3:24

PRECEDENT

Protests, 8:16

Tax Court, **7:21**

PRECONFERENCE PREPARATION

Generally, 11:1 to 11:14

Affidavits, 11:6, App. 11K

Appeals case memo, 11:12, 11:13

Appeals procedure, 11:8 to 11:13

PRECONFERENCE PREPARATION—Cont'd

Appeals' resources, 11:14

Appeals transmittal and case memo (Form 5402), App. 11L

Audit statement (Form 3610), App. 11L

Casualty loss (Form 6653), App. 11E

Contributions (Form 6655), App. 11G

Docketed cases, appeals procedure, 11:9

Forms

appeals transmittal and case memo (Form 5402), **App. 11L**

audit statement (Form 3610), **App. 11L** casualty loss (Form 6653), **App. 11E**

contributions (Form 6655), App. 11G

interest expense (Form 8677), App. 11D

medical (Form 6651), App. 11C

miscellaneous expenses (Form 8678), App.

11A

moving expense (Form 6654), **App. 11F** rental income and expenses (Form 6843), **App.**

11H taxes (Form 8679), **App. 11B**

unreimbursed employee business expenses (Form 8156), **App. 11I**

Freedom of Information Act, 11:4

Interest expense (Form 8677), App. 11D

Interviews, 11:6

Issue folders, 11:5

Medical (Form 6651), **App. 11C**

Memorandum of laws, 11:7, App. 11J, App. 11K

Miscellaneous expenses (Form 8678), App. 11A

Moving expense (Form 6654), App. 11F

Nondocketed cases, appeals procedure, 11:10

Rental income and expenses (Form 6843), App.

11H

Review, appeals procedure, 11:11

Selection of representative, **11:2**

Taxes (Form 8679), **App. 11B**

Unreimbursed employee business expenses (Form 8156), **App. 11I**

PRE-FILING AGREEMENT (PFA) PROGRAM

Generally, 18:42

Audits, 5:54 to 5:56

PRE-FILING AGREEMENTS

Generally, 2:123 to 2:129

Appeals, 2:129

Eligible issues, 2:125, 2:126

Excluded issues, 2:127

International issues, **2:126**

Scope of program, 2:124

User fee. 2:128

PREPARATION OF PROTESTS

Generally, 10:1 to 10:11

Appeals review, 10:7, 10:8

PREPARATION OF PROTESTS—Cont'd

Consent to extension of statute of limitations, 10:6

Considerations in preparation of protests, 10:9 to 10:11

Examination Quality Measurement System, 10:3 Extension of statute of limitations, consent to, 10:6

Extensions, 10:5

Formal written protest, 10:2

IRS Form 12203, App. 10B

Minimal protests, 10:10

Requirements, 10:2 to 10:4

Sample protest, App. 10A

Skeletal protests, 10:10, App. 10C

Statute of limitations, consent to extension of, 10:6

PRESUMPTIONS

Attorney's fees, prevailing party, 20:28

PREVAILING PARTY

Generally, 20:22 to 20:40

For detailed treatment see index heading ATTORNEY'S FEES

PRIVACY ACT

Generally, 6:7, 6:24 to 6:26

Defense of cases, 6:24

IRC § 6103 procedures, **6:26**

Review of materials by court, 6:25

PRO BONO SERVICES

Attorney's fees, 20:61

PRO FORMA ACCORD

Market Segment Understanding Program, 5:48

PROPORTIONATE RELIEF

Innocent spouses, 13:77

PRO SE SETTLEMENTS

Generally, 14:8

PROTESTS, GENERALLY

Generally, 8:1 to 8:26

Attorney's fees, 8:15

Bankruptcy, 8:14

Choice of forum, 8:7

Coordination with similar cases, 8:8

Costs, 8:15, 8:20

Deadline for protest, 8:2

Disadvantages to protest, 8:17 to 8:20

Evidence, 8:13

Information gathering, 8:12

Internal Revenue Manual, App. 8A

Narrowing of issues, 8:5

New issues, 8:18

PROTESTS, GENERALLY—Cont'd

Partnerships and S corporations, appeals processing and consideration of TEFRA cases, 17:61

Payment of tax and interest, 8:11

Penalties, 16:54, App. 16F

Precedent, 8:16

Preparation of protests

generally, 10:1 to 10:11

for detailed treatment see index heading PREPA-RATION OF PROTESTS

Preservation of options, 8:6

Priority consideration, 8:17

Publicity, 8:3

Rev. Proc. 2016-22, App. 8B

Settlement, 8:4, 8:9, 8:19

Time, 8:10

Witnesses, 8:13

PROTRACTED PROCEEDINGS

Attorney's fees, 20:21

PUBLICITY

Protests, 8:3

0

QUALIFICATIONS TO PRACTICE

Generally, 3:1 to 3:31

Advisory Committee on the integrity of tax professionals, 3:15

Amendments to Circular 230, 3:11

Appearance as witness, 3:9

Application for enrollment to practice before the IRS (Form 23), App. 3H

Authority to regulate practitioners, 3:2

Best practices for tax advisors, 3:13

Circular 230, duties and limitations, generally, 3:10 to 3:18

Disbarment or suspension, 3:17, 3:18

Disclosure or use of tax information by practitioners, 3:31

Duties and limitations, generally, **3:10 et seq.**

Eligibility to become a tax return preparer, 3:6

Fees. 3:16

Limitations and duties, generally, 3:10 et seq.

Limited practice without enrollment, 3:7

Overseeing compliance, 3:14

Powers of attorney

generally, 3:8, 3:19 to 3:30

for detailed treatment see index heading pow-ERS OF ATTORNEY

Practice before IRS and tax return preparer, 3:5

Proceeding for suspension, 3:18

Registered tax return preparer, 3:4

Regulations governing practice before IRS, App.

3F, App. 3I

QUALIFICATIONS TO PRACTICE—Cont'd

Representation of taxpayers, 3:1

Rules of practice, 3:10

Standards with respect to tax returns and documents, **3:12**

Suspension or disbarment, **3:17**, **3:18** Witness, appearance as, **3:9**

R

RAPID APPEALS PROCESS (RAP)

Generally, 2:133 to 2:140

Conference, 2:139

Ex parte communications in RAP cases, 2:137

Parties, 2:138

Settlement, 2:140

Types of cases

accepted into RAP, 2:135

excluded from RAP, 2:136

RAPID RESPONSE APPEALS PROCESS

Generally, 2:143, 2:144

REASONABLE CAUSE

Generally, 16:55 to 16:58

For detailed treatment see index heading PENAL-TIES

REASONABLENESS

Attorney's fees. See index heading attorney's $_{\mbox{\scriptsize FEES}}$

RECEIVERSHIP

Jurisdiction, 9:27

RECOGNITION REQUIREMENTS

Powers of attorney, App. 3E

RECONSIDERATION

Audits, 5:79, 5:80

RECORDATION OF APPEALS

Generally, **2:145**

REDUCTIONS

Information return penalties (IRC §§ 6721-6724), **16:37**

REFUNDS

Claim for refund and abatement request, **App.**

District courts, 7:24

Innocent spouses, 13:99

Statistics, App. 19A, App. 19G

REGIONAL COORDINATORS

Tax-exempt bond issues, 2:106

RELATED CASES

Generally, 14:26 to 14:30

For detailed treatment see index heading SETTLE-MENTS

RELIANCE

Rulings and regulations, 4:35, 4:47, 4:48

RELIGIOUS ARGUMENTS

Jurisdiction, 9:25

RENTAL INCOME AND EXPENSES

Preconference preparation, App. 11H

REOPENING ISSUES

Conference, 12:23

REORGANIZATION OF IRS

Generally, 1:18

REPLIES

Partnerships and S corporations, Tax Court proceedings, 17:93

REPORTS

Generally, **19:2 to 19:12**

For detailed treatment see index heading annual REPORT OF INTERNAL REVENUE SERVICE

REPRESENTATION

Attorneys. See index heading ATTORNEYS Audits, right to representation, **5:65** Conference. **12:16**

RES JUDICATA

Innocent spouses, 13:97

RESPONSIBLE PERSON

Trust fund recovery penalty cases, 16:69

RETROACTIVITY

Rulings and regulations, 4:37, 4:49

REVENUE PROCEDURES

Generally, 4:42

For detailed treatment see index heading RULINGS AND REGULATIONS

REVENUE RULINGS

Generally, 4:40

For detailed treatment see index heading RULINGS
AND REGULATIONS

RULES OF COURT

Tax Court, 7:10

United States Court of Federal Claims, 7:34

RULES OF EVIDENCE

United States Court of Federal Claims, 7:33

RULINGS AND REGULATIONS

Generally, 4:25 to 4:53

Checklist for request for Letter Ruling, App. 4C

Classes of regulations, 4:31

Code of Federal Regulations, 4:27

Deference to be given treasury regulations, 4:36

Determination letters, generally, 4:51

Disclosure, 4:44

RULINGS AND REGULATIONS—Cont'd	SETTLEMENTS—Cont'd
Fast track mediation, App. 2V	Agreement as to final determination of tax
Fees, 4:45	liability: pattern tax liability agreement
Final regulations, 4:34	reflecting additions to tax (Form 866), App. 15F
Information letters, 4:52	
Interpretative regulations, 4:29	Appeals, generally, 2:44
IRM 4.10.2, App. 4D	Appeals Coordinated Issues, 14:40
Legal effect of rulings, 4:46 to 4:49	Appeals Domestic and International Operations Programs. See index heading APPEALS DOMES-
Legislative regulations, 4:28	TIC AND INTERNATIONAL OPERATIONS PROGRAMS
Letter Rulings, generally, 4:39, App. 12C, App.	Appeals emerging issues, 14:41
12D	Area Counsel, docketed cases, 14:47
Obtaining rulings and determination letters, 4:53 ,	Attorney's fees, 20:74, 20:75
App. 4B, App. 4C	Audits, authority of agent, 5:75
Penalties, Rev. Proc. 2005-34, App. 16I	Burden of proof
Previous rulings, rulings and procedures which have an effect on, 4:43	generally, 14:9 to 14:11
Procedural regulations, 4:30	Internal Revenue Manual provisions, 14:11
	IRC § 7491, 14:10
Proposed regulations, 4:33 Regulations, generally, 4:26	IRS Restructuring and Reform Act of 1998,
Reliance, 4:35, 4:47, 4:48	14:9
Request for Letter Ruling, App. 4B, App. 4C	new issues and reopening closed issues, 14:21
Retroactivity, 4:37, 4:49	Case evaluation by Appeals
Rev. Proc. 2016-22, App. 8B	generally, 14:12 to 14:16
Revenue Procedures, generally, 4:42	Actions on Decision, 14:15
Revenue Rulings, generally, 4:42	Golsen rule, 14:14
Rulings, generally, 4:38	partial settlement, 14:16
Technical advice, 4:50 to 4:52	tentative agreements, 14:13
Temporary regulations, 4:32	Choice of forum, 7:41, 7:42, App. 7E
Weight given to Rulings by IRS, 4:41	Closing agreements
Weight given to Runngs by 1R5, 4.41	generally, 15:7 , 15:13 to 15:20
S	characteristics, 15:14
	contents, 15:17
SAME SHARE REQUIREMENT	docketed cases, finality, 15:20
Partnerships, 17:6	final determination covering specific matters
S CORPORATIONS	(Form 906), App. 15 °C
Generally, 17:1 to 17:101	final determination covering specific matters:
For detailed treatment see index heading PARTNER-	pattern widow payment agreement to be
SHIPS AND S CORPORATIONS	signed by widow, typical whipsaw agree-
	ment; pattern reverse-type widow pay-
SEIZURE	ment agreement executed by corporation
See index heading LEVY AND SEIZURE	if widow refuses to sign (Form 906),
SEPARATED TAXPAYERS	App. 15D
Innocent spouses, separate liability under IRC	finality, 15:19 , 15:20
§ 6015(c), 13:78 to 13:80	forms used, 15:16
	pre-filing agreement program, 15:18
SERVICE CENTER CAMPUSES	reasons for using, 15:15
Audits, 5:9	Collateral agreements, 15:8, 15:21
SETTLEMENTS	Combined agreement, example of, App. 15G
Generally, 14:1 to 14:53, 15:1 to 15:22	Compliance Coordinated Issues (CCI), 14:39
Actions on Decision, case evaluation by Appeals,	Concessions, reopening case closed on basis of,
14:15	14:32
Agreement as determination pursuant to IRC § 1313(a)(4), App. 15I	Contract principles, application to Form 870-AD, 15:10
Agreement as to final determination of tax	Controlled issues, 14:43
liability: pattern tax liability agreement	Criminal penalties, 15:22
(Form 866), App. 15E	Deferral of action as objective, 14:3

SETTLEMENTS—Cont'd	SETTLEMENTS—Cont'd
Determination of liability for personal holding	Forms—Cont'd
company tax, IRC § 547(c)(3) (Form 2198),	of overassessment (Form 870), App. 15A
App. 15H	Golsen rule, case evaluation by Appeals, 14:14
District courts, 7:27	Innocent spouses, 13:101
Docketed cases	Internal Revenue Manual provisions, burden of
generally, 14:44 to 14:51	proof, 14:11
Area Counsel, cases returned to, 14:47	International issues, 14:42
authority to settle, 14:45	IRM Exhibit 4.30.1-1, App. 15K
cases not sent to Appeals, 14:49	IRM Exhibit 4.30.1-2, App. 15 L
closing agreements, 15:20	Materiality, new issues and reopening closed
documentation, 14:50	issues, 14:22
new issues, 14:51	Mutual concession statements, 14:5
period of consideration, 14:46	New issues and reopening closed issues
referral of case, 14:44	generally, 14:17 to 14:25
significant issues of large deficiencies, cases	alerting taxpayer, 14:23
with, 14:48	burden of proof, 14:21
Documentation, 14:50 , 15:2	definition, 14:18
Employment tax cases, 14:36	effect of Compliance action, 14:25
EP/EO cases, 14:35	Equity and Appeals' mission, 14:24
Fair resolution as objective, 14:4	grounds, 14:20
Finality	guidelines, 14:19
cases, 15:11 , 15:12	materiality, 14:22
closing agreements, 15:19 , 15:20	New settlement authority of Appeals officers
Forms 870 and 870-AD, 15:9, 15:10	expansion of authority, 14:52, 14:53
Forms	Nonexamined years, related cases, 14:29
agreement as determination pursuant to IRC	Nuisance settlements, 14:7
§ 1313(a)(4), App. 15I	Objective of settlement, 14:2 to 14:4
agreement as to final determination of tax liability: pattern tax liability agreement (Form 866), App. 15E	Offer to waiver restrictions on assessment and collection of tax deficiency and to accept overassessment (Form 870-AD), App. 15B
agreement as to final determination of tax	Partial settlements, 14:16, 15:4
liability: pattern tax liability agreement	Partnerships and S corporations. See index head-
reflecting additions to tax (Form 866),	ing partnerships and s corporations
App. 15F	Pre-filing agreement program, 15:18
closing agreement on final determination	Pro se settlements, 14:8
covering specific matters (Form 906),	Protests, 8:4, 8:9, 8:19
App. 15C	Rapid appeals process (RAP), 2:140
closing agreement on final determination	Referral of case, docketed cases, 14:44
covering specific matters: pattern widow	Related cases
payment agreement to be signed by	generally, 14:26 to 14:30
widow, typical whipsaw agreement; pat-	guidelines, 14:28
tern reverse-type widow payment agree-	later years, settlement which affects, 14:30
ment executed by corporation if widow refuses to sign (Form 906), App. 15D	nonexamined years, 14:29
combined agreement, example of, App. 15G	small cases, 14:27
determination of liability for personal holding	Reopening closed cases
company tax, IRC § 547(c)(3) (Form	generally, 14:31 , 14:32
2198), App. 15H	concessions, case closed on basis of, 14:32
Forms 870 and 870-AD, 15:3, 15:9, 15:10	policy of service, 14:31
offer to waiver restrictions on assessment and	Reopening closed issues. See "New issues and
collection of tax deficiency and to accept overassessment (Form 870-AD), App.	reopening closed issues "under this index heading Reservations, settlements with, 15:5
15B	
transferee agreement (Form 2045), App. 15J	Revenue Procedure 87-24, 14:52, 14:53
waiver of restrictions on assessment and col- lection of deficiency in tax and acceptance	Settlement officers, App. 2K Settlement Officers, 2:27

INDEX SETTLEMENTS—Cont'd Small cases, related cases, 14:27 Special issues, guidelines for cases with generally, 14:33 to 14:40 Appeals Coordinated Issues, 14:40 appeals emerging issues, 14:41 Appeals Technical Guidance and International Program, 14:38 employment tax cases, 14:36 EP/EO cases, 14:35 list of special issues, 14:34 valuation cases, 14:37 Split-issue settlements, 14:6 Tax Court, 7:17, 15:6 Tentative agreements, case evaluation by Appeals, 14:13 Transferee agreement (Form 2045), App. 15J Trust fund recovery penalty cases, 16:75 Types of settlements, 14:5 to 14:8, 15:1 to 15:20

Valuation cases, 14:37 Waiver of restrictions on assessment and collection of deficiency in tax and acceptance of overassessment (Form 870), App. 15A

SIGNIFICANT ISSUES

Attorney's fees, substantially prevailed, 20:43

SIMULTANEOUS APPEALS/COMPETENT AUTHORITY PROCEDURE

Generally, 2:64 to 2:67 Appeals international programs, 18:66 Background, 2:64 Competent authority, 2:65 Role of Appeals, 2:67 Simultaneous Appeals procedure, 2:66

SKELETAL PROTESTS

Preparation of protests, 10:10, App. 10C

SMALL BUSINESS AND WORK OPPORTUNITY ACT OF 2007

Penalties, 16:4

SMALL BUSINESS CORPORATE CLASSIFICATION CHECKSHEET (FORM 6256)

Audits, App. 5J

SMALL BUSINESS/SELF-EMPLOYED (SB/SE)

Audits, 5:6

Fast track settlement. See index heading FAST TRACK SETTLEMENT

Organization

generally, 1:22

for detailed treatment see index heading ORGA-NIZATION OF IRS

SMALL CASES

Settlements, related cases, 14:27

SMALL PARTNERSHIPS

Generally, **17:4**

SPECIAL ESTIMATED TAX PENALTY

Procedures, 16:60

SPECIAL PROGRAMS

Generally, **18:1 to 18:76**

Appeals Coordinated Issues. See index heading APPEALS COORDINATED ISSUES

Appeals Domestic and International Operations **Programs**

generally, 18:2 to 18:22

for detailed treatment see index heading APPEALS DOMESTIC AND INTERNATIONAL OPERA-TIONS PROGRAMS

Appeals international programs

generally, 18:65 to 18:70

for detailed treatment see index heading APPEALS INTERNATIONAL PROGRAMS

Appeals Technical Guidance Program (former name)

generally, 18:2 to 18:22

for detailed treatment see index heading APPEALS DOMESTIC AND INTERNATIONAL OPERA-TIONS PROGRAMS

Bankruptcy cases, 18:63, 18:64

CENTAUR

generally, 18:52 to 18:58

for detailed treatment see index heading CEN-

Counsel involvement, 18:46, 18:47

Designated summons, 18:50, 18:51

"Dover Project," 18:71

Fast Track Settlement (FTS) Program, 18:40

Hot interest, 18:48, 18:49

Industry Issue Resolution (IIR) Program, 18:43 to 18:45

Large bankruptcy cases, 18:64

LMSB cases

generally, 18:23 to 18:39

for detailed treatment see index heading LARGE AND MID-SIZE BUSINESS (LMSB)

Mediation and arbitration

generally, 2:68 to 2:89, 18:73 to 18:76

for detailed treatment see index heading MEDIA-TION AND ARBITRATION

National Research Program, 18:72

Offers in compromise

generally, 18:59 to 18:62

for detailed treatment see index heading offers IN COMPROMISE

Pre-Filing Agreement (PFA) Program, 18:42

Revenue Procedure 2012-18, App. 18G

SPECIAL TRANSFERS

Territorial jurisdiction, 9:33

SPLIT-ISSUE SETTLEMENTS

Generally, 14:6

SPOUSES

Generally, 13:69 to 13:102

For detailed treatment see index heading INNOCENT SPOUSES

STATE AND LOCAL TAXES

Economic substance doctrine, 16:84

STATISTICS

Generally, 19:1 to 19:14

Annual report of Internal Revenue Service generally, **19:2** to **19:12**

for detailed treatment see index heading

ANNUAL REPORT OF INTERNAL REVENUE SERVICE

Audits, 5:3

CENTAUR, 18:57

Chief counsel workload, App. 19S

Civil penalties assessed and abated, App. 19K

Collections and refunds, App. 19A

Criminal investigation program, App. 19P

Delinquent collection activities, App. 190

Electronic filing of returns and other forms, App. 19D

Examination coverage, App. 19H, App. 19I, App. 19L, App. 19M

Exempt organizations, employee retirement plans and government entities, returns of, **App.**191

Gross collections, App. 19E, App. 19F

Information reporting program, App. 19N

Personnel, App. 19R

Refunds issued, number of, App. 19G

Returns and other forms filed, App. 19B, App.

19C, App. 19D, App. 19J

Taxpayer advocate service, App. 19Q

UniSTAR statistics

generally, 19:13, 19:14

for detailed treatment see index heading UNISTAR STATISTICS

Workload, Apps. 19S to 19U

STATUTES OF LIMITATION

Generally, 13:1 to 13:68, App. 13A

Agreements to extend, 13:22 to 13:34, 13:45, App. 13D et seq.

Alteration of consent, 13:38

Amended returns, 13:12

Area Counsel approval, extensions, 13:31

Assessable penalties, 13:14

Bankruptcy

authority to execute consent, 13:32

collection statute, 13:67

STATUTES OF LIMITATION—Cont'd

Bankruptcy—Cont'd

suspension of statute of limitations, 13:59

Burden of proof, 13:9, 13:66

Carrybacks, 13:54, 13:55

Collection of tax

generally, 13:61 to 13:68

bankruptcy, collection statute, 13:67

burden of proof, collection statute, 13:66

correction, suspension pending, 13:65

due process hearing, suspension during, **13:62** state law, collection statute not limited by,

13:68

wrongful lien on property of third party, 13:64 wrongful seizure of property of third party,

13:63

Commencement of running of statute, 13:7

Correction, suspension pending, 13:65

Due process hearing, suspension during, 13:62

Duress, extensions, 13:40, 13:41

Equitable estoppel, extensions, 13:39

Expiration date of restricted consent, 13:29

Extensions

generally, 13:6, 13:22 to 13:41, App. 13C agreements to extend, 13:22 to 13:34, 13:45,

App. 13D et seq.

alteration of consent, 13:38

Area Counsel approval, 13:31

bankruptcy, authority to execute consent in, 13:32

contents of agreement to extend, 13:25

contents of consent, 13:36

contract principles, 13:23

duress. 13:40, 13:41

equitable estoppel, 13:39

expiration date of restricted consent, 13:29

Form 872-T, 13:34

manual provisions regarding restricted consents, 13:28

partnerships, S corporations and trusts, 13:49

preparation of consents, 13:26

preparation of protests, 10:6

reformation of consent, 13:37

requirements of agreement to extend, 13:24

restricted consents, 13:27 to 13:30

termination of consent, 13:33

threat of seizure of property as duress, 13:41

validity of consents, 13:35 to 13:41

False or fraudulent returns, 13:11, 13:46

Fast track mediation, 2:85

Filing of return, 13:8

Forms

consent fixing period of limitation upon assessment of tax under IRC § 4940 (Form 872-

C), App. 13G

STATUTES OF LIMITATION—Cont'd

Forms—Cont'd

consent to extend time on assessment of tax return preparer penalty (Form 872-D), **App. 13H**

consent to extend time to assess miscellaneous excise taxes (Form 872-B), **App. 13F**

consent to extend time to assess tax (Form 872), **App. 13D**

consent to extend time to assess tax attributable to items of partnership (Form 872-P), **App. 13L**

consent to extend time to assess tax attributable to items of partnership or S corporation that have converted under IRC § 6231(b) (Form 872-F), **App. 13I**

consent to extend time to assess tax attributable to items of S corporation (Form 872-S), **App. 13O**

extensions (Form 872-T), 13:34

notice of termination of special consent to extend time to assess tax (Form 872-T), **App. 13P**

notice of termination of special consent to extend time to assess tax attributable to items of partnership (Form 872-N), **App.** 13.J

notice of termination of special consent to extend time to assess tax attributable to items of S corporation (Form 872-Q), **App. 13M**

request for prompt assessment under IRC § 6501(d) (Form 4810), **App. 13Q**

special consent to extend time to assess tax (Form 872-A), **App. 13E**

special consent to extend time to assess tax attributable to items of partnership (Form 872-O), **App. 13K**

special consent to extend time to assess tax attributable to items of S corporation (Form 872-R), **App. 13N**

General statute of limitations on assessment, 13:5 Gifts, unlimited statutes of limitation, 13:20 Inquiries, 13:3

Listed transactions, 13:15

Manual provisions regarding restricted consents, 13:28

Partnerships and S corporations generally, **17:31 to 17:38**

for detailed treatment see index heading PARTNERSHIPS AND S CORPORATIONS

Penalties, 13:13, 13:14

Preparation of protests, 10:6

Qualification as return, 13:10

Reformation of consent to extension, 13:37 Restricted consent to extension, 13:27 to 13:30

STATUTES OF LIMITATION—Cont'd

S corporations. See "Partnerships and S corporations" under this index heading

Shortening statute of limitation, 13:21

Six year statute of limitation, 13:17, 13:18

State law, collection statute not limited by, 13:68

Statutory provisions, generally, **13:4**Summons, suspension of statute of limitation

Summons, suspension of statute of limitations, 13:60

Suspension of statute of limitations generally, 13:58 to 13:60, App. 13B bankruptcy, 13:59

partnerships, S corporations and trusts, 13:50 summons, 13:60

Termination of consent to extension, 13:33

Threat of seizure of property as duress, extensions, 13:41

Transferee statutes, 13:56, 13:57

Trusts, 13:52

Unlimited statutes of limitation, **13:19**, **13:20** Wrongful lien on property of third party, **13:64** Wrongful seizure of property of third party, **13:63**

STRATEGY

Generally, 2:16

SUBMISSION PROCESSING CENTERS

Generally, 1:10

SUBSTANTIALLY JUSTIFIED

Attorney's fees, prevailing party, 20:23, 20:25

SUBSTANTIALLY PREVAILED

Generally, 20:41 to 20:47

For detailed treatment see index heading ATTORNEY'S FEES

SUMMONS

Attorney's fees, exhaustion of administrative remedies, **20:17 to 20:19**

Suspension of statute of limitations, 13:60

SUPPORTING STATEMENT

Partnerships and S corporations concluding case, 17:72

SUSPENSION FROM PRACTICE

Qualifications to practice, 3:17, 3:18

SUSPENSION OF COLLECTION

Collection due process procedures, **9:66** Innocent spouses, **13:98**

SUSPENSION OF STATUTE OF LIMITATIONS

Generally, 13:58 to 13:60, App. 13B

For detailed treatment see index heading STATUTES OF LIMITATION

T

TAX CONVENTION INFORMATION (IRC § 6104)

Disclosure, 6:19

TAX COURT

Generally, 7:5 to 7:22

Additions and penalties, 7:13

Appeal, 7:22, App. 7S

Appearance, entry of, App. 7R

Attorney's fees, 7:20, 20:70

Chief Counsel, 1:26, 7:16

Choice of forum, generally, 7:5 to 7:22

Counsel, 7:6, 7:16, 7:20

Discovery, 7:15

Findings of fact, 7:19

Judges, 7:14

Jurisdiction, 7:12, 9:73

Jury trial, 7:8

Non-attorney examination, App. 7T

Notice of appeal, App. 7S

Opinion, 7:19

Organizational chart, App. 7G

Other years, other issues, 7:18

Partnerships and S corporations

generally, 17:89 to 17:101

for detailed treatment see index heading PARTNERSHIPS AND S CORPORATIONS

Petition, simplified form, App. 7K

Phone numbers, App. 7F

Place of trial, App. 7M, App. 7N

Precedent, 7:21

Prepayment of deficiency, 7:9

Rules of court, 7:10

Settlement, 7:17

Special trial judges, 7:14

Taxpayer identification number, statement of, App. 7L

Weight of opinion, 7:7

TAX EXEMPT AND GOVERNMENT ENTITIES (TE & GE)

Audits, 5:8

Fast track settlement. See index heading fast track settlement

Organization

generally, 1:24

for detailed treatment see index heading ORGA-NIZATION OF IRS

TAX-EXEMPT BOND ISSUES

Generally, 2:104 to 2:110

Administrative appeal of adverse determination, 2:104 to 2:110

Adverse determination, administrative appeal of, 2:104 to 2:110

TAX-EXEMPT BOND ISSUES—Cont'd

Agreement, 2:108

Conference, 2:109

Early referral, 2:105

Options, 2:105

Procedure, 2:109

Regional coordinators, 2:106

Requesting an appeal, 2:107

Tax Exempt Bond Mediation Dispute Resolution Program, 2:110

TAX EXTENDERS ACT OF 2008

Penalties, 16:5

TAX INCREASE PREVENTION AND RECONCILIATION ACT (TIPRA)

Offers in compromise, TIPRA amendments to offer-in-compromise procedure, **9:16**, **18:62**

TAX MATTERS PARTNER

Partnerships and S corporations. See index heading partnerships and s corporations

TAXPAYER ADVOCATE SERVICE

Generally, 1:31 to 1:37, App. 1Q, App. 19Q

All categories of taxpayer issues, 1:35

Application of taxpayer assistance order, 1:37

Geographically based organization, 1:34

Mission, **1:33**

Requesting assistance, 1:36

Taxpayer advocates, 1:32

TAXPAYER ASSISTANCE ORDERS

Collection Appeals Program, 9:44

TAXPAYER FIRST ACT OF 2019

Generally, App. 1Y

TAXPAYER IDENTIFICATION NUMBER

Statement of, App. 7L

TAX SHELTERS

Partnerships and S corporations

generally, 17:83 to 17:88

for detailed treatment see index heading Partnerships and S corporations

TECHNICAL ADVICE

Generally, 4:50 to 4:52, 12:24 to 12:29

Alternative to appeals, **8:22**

Conference, 12:29, App. 12C

Determination Letters compared, App. 12D

Directory, Technical Advisors, App. 2M

Docketed cases, 12:26

Field Service Advice compared, App. 12D

Form 4463: request for technical advice, **App.** 12E

Jurisdiction, 9:23

Letter Ruling, compared and contrasted, **App.** 12C, **App.** 12D

TECHNICAL ADVICE—Cont'd

Procedure, 12:27

Refusal to seek Technical Advice Memorandum, 12:28

Request for technical advice, 12:25

TECHNICAL SERVICES

Generally, 2:15

TECHNICAL SUPPORT STAFF

Audits, 5:77, 5:78

TENTATIVE AGREEMENTS

Settlements, case evaluation by Appeals, 14:13

TERMINATION CASES

Jurisdiction, 9:28

TERRITORIAL JURISDICTION

Generally, 9:31 to 9:35

For detailed treatment see index heading JURISDIC-TION

TIME

Protest, deadline for, 8:2

TOOLS OF THE TRADE

Generally, 4:1 to 4:58

Actions on Decisions, acquiescence and nonacquiescence

generally, **4:20 to 4:24**

for detailed treatment see index heading

ACTIONS ON DECISIONS, ACQUIESCENCE AND NONACQUIESCENCE

Basic tools, 4:2

Comparison of statements of IRS position and

practice, App. 4A

Information letters, 4:52

Internal Revenue Bulletin, 4:4

Internal Revenue Manual

generally, 4:5 to 4:19

for detailed treatment see index heading

INTERNAL REVENUE MANUAL

Rulings and regulations

generally, 4:25 to 4:53

for detailed treatment see index heading RUL-INGS AND REGULATIONS

INGS AND REGULATIONS

Technical advice, 4:50 to 4:52

TRAINING

Appeals personnel, 2:30

Audit agents, 5:68

TRANSFERS OF PROPERTY

Innocent spouses, 13:82

TRUSTS AND TRUST FUNDS

Disclosure, recovery penalty information, 6:14

Penalties

generally, 16:68 to 16:75

TRUSTS AND TRUST FUNDS-Cont'd

Penalties—Cont'd

for detailed treatment see index heading PENAL-

TIES

Statutes of limitation, 13:52

U

UniSTAR STATISTICS

Generally, **19:13**, **19:14**

Collection Appeals Program, 9:48

Definitions, 19:14

Selected statistics analysis, App. 19V

UNITED STATES ATTORNEY

Choice of forum, 7:40

UNITED STATES COURT OF FEDERAL CLAIMS

Generally, 7:30 to 7:37

Briefs, length of, 7:36

Choice of forum, Admission Instructions, RCFC

83.1, **App. 7Q**

Complaint and cover sheet, App. 7I

Discovery, 7:35

Jury trial, **7:31**

Prepayment of deficiency, 7:32

Rules of court. 7:34

Rules of evidence, 7:33

UNREIMBURSED EMPLOYEE BUSINESS EXPENSES

Preconference preparation, App. 11I

V

VALUATION

Appraisals, valuation misstatements attributable

to incorrect appraisals, 16:50

Attorney's fees, prevailing party, 20:36

Organization of appeals division, 2:17

Settlements, 14:37

VENUE

Partnerships and S corporations, 17:43

W

WAGE AND INVESTMENT (W & I)

Audits, **5:5**

Organization

generally, 1:21

for detailed treatment see index heading ORGA-NIZATION OF IRS

WAIVER

Audits, restrictions on assessment (Form 870),

App. 5E

WHISTLEBLOWER PROGRAM

Organization of IRS, 1:39, App. 1T

WIFE AND HUSBAND

Generally, 13:69 to 13:102

For detailed treatment see index heading INNOCENT SPOUSES

WILLFULNESS

Trust fund recovery penalty cases, 16:70

WITNESSES

Protests, 8:13

Qualifications to practice, appearance as witness, **3:9**