

# **TAX MANAGEMENT**

## **IRS Procedures: Examinations and Appeals**

by

**Caroline Rule, Esq.**  
**Kostelanetz & Fink, LLP**  
**New York, NY**

Based on an earlier version by  
**Donald C. Alexander (deceased)**  
Formerly of **Akin, Gump, Strauss, Hauer & Feld, L.L.P.**  
**Washington, D.C.**  
and  
**Brian S. Gleicher**  
**White & Case**  
**Washington, D.C.**

### **Special Consultant to Tax Management**

Caroline Rule, B.F.A., University of Cape Town, South Africa (with honors, 1980); M.F.A., San Francisco Art Institute (*cum laude*, 1982); J.D., Yale Law School (1989). Senior Editor, Yale Law Journal (1989). Member, New York Council of Defense Lawyers; member of the Committee on Civil and Criminal Tax Penalties of the Tax Section of the American Bar Association; master of the Federal Bar Council Inn of Court; member of the Federal Bar Council Committee on Sentencing Reform and Alternatives to Incarceration; member of the New York City Bar Association Committee on Criminal Advocacy. Recognized by "New York Super Lawyers" for 2011 and 2012.

**Leonard L. Silverstein, Esq.**  
Advisory Board Chairman  
Technical Director

**Patrick G. Doohar, Esq.**  
Deputy Technical Director

**Richard S. Marshall, Esq.**  
Deputy Technical Director  
for U.S. Income

This Portfolio revises and supersedes 623-2nd T.M., *IRS Procedures: Examinations and Appeals*. Portfolio 623-2nd T.M. should be discarded.

# TAX MANAGEMENT

## IRS Procedures: Examinations and Appeals

### PORTFOLIO DESCRIPTION

Tax Management Portfolio, *IRS Procedures: Examinations and Appeals*, No. 623-3rd, describes and discusses the law applicable to, and the policies and procedures followed by, the IRS in the examination of tax returns and administrative appeals of examination determinations. It reviews the general structure and procedures involved in the examination and appeals process, including the procedures for selecting tax returns for examination, the nature, scope and conduct of campus and area office examinations, and the issuance of examination reports.

The Portfolio also describes and discusses collateral examination procedures, including the investigative and summons powers of the IRS, requests for technical advice from the IRS National Headquarters, consents to extend the period of limitations and special areas relating to penalties, jeopardy assessments and bankruptcies. Finally, the procedures and distinctive features involved in the examination and appeal of claims for refunds are discussed.

The Worksheets include a variety of sample documents associated with this practice area.

This Portfolio may be cited as Rule, 623-3rd T.M., *IRS Procedures: Examinations and Appeals*.