

IRS AUDIT APPEALS

After closing audit conference, taxpayer receives a 30-day letter (i.e., taxpayer right to appeal audit changes within 30 days).

If taxpayer does not:

- (a) Respond to 30-day letter, or
- (b) Reach settlement with IRS Appeals,

IRS sends 90-day letter (Notice of Deficiency) which notifies taxpayer they have 90 days from date of notice to file petition with Tax Court.

Taxpayer may file audit appeals to:

- (a) U.S. Tax Court (no tax must be paid) or,
- (b) U.S. District Court, U.S. Court of Claims (tax must be paid, file claim for a credit or refund to dispute tax).