



TaxNewsFlash

United States



No. 2022-239
August 18, 2022

IRS Appeals invites input on enhancing video conferences

The IRS Independent Office of Appeals today invited public input on best practices for conducting video conferences with taxpayers and tax professionals who have pending cases.

Comments are requested by November 16, 2022.

According to today's IRS release—[IR-2022-154](#) (August 18, 2022)— Appeals expanded access to video conferences to meet taxpayer needs during the coronavirus (COVID-19) pandemic, and Appeals received positive feedback from taxpayers and tax professionals about the availability and utility of video conferences. Thus, video conferences will remain an option in Appeals.

In addition, with the return of IRS employees to the office this summer, Appeals is resuming in-person conferences along with virtual options to accommodate taxpayers' preferred choice of conference.

Background

Appeals issued interim guidance in March 2021 with respect to video conferences that described in detail the employee responsibilities for scheduling and conducting the video conference, procedures for verifying authorized participants, and necessary technology prerequisites. The guidance also included basic recommendations for establishing a professional meeting environment, such as reducing extraneous background distractions; muting audio when not speaking to avoid interruptions; and verifying Appeals employees' names are displayed for taxpayers.

As Appeals prepares to update the Internal Revenue Manual (IRM) with permanent guidelines for conducting video conferences and updates to the video conferencing platform technology (Microsoft Teams), Appeals is welcoming input from taxpayers and tax professionals on how video conference technology can best be used in a taxpayer's Appeals hearing.

Appeals has already heard some common themes from taxpayers and tax professionals:

- When managed effectively, video conferences can often provide a better taxpayer experience than a telephone conference.

© 2022 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

- The role of the Appeals employee leading the conference is critical—that employee is to introduce every participant and participants are to turn on their cameras.
- Video conferences that allow for screen sharing of documents can lead to a more comprehensive discussion of the issues and, potentially, earlier resolution for the taxpayer.
- Taxpayers for whom video conferencing technology is a challenge are not to be disadvantaged by their inability to participate in an Appeals conference by video. Appeals is to endeavor to keep technical requirements for video conferences to a minimum and confirm other channels for conducting an Appeals conference (such as in person or by telephone) remain available for these taxpayers.

kpmg.com/socialmedia



The information contained in TaxNewsFlash is not intended to be “written advice concerning one or more Federal tax matters” subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader’s knowledge on the matters addressed therein, and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG’s Federal Tax Legislative and Regulatory Services Group at + 1 202.533.4366, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)