



TaxNewsFlash

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Proposed regulations: Guidance relating to IRS Independent Office of Appeals (text of regulations)

The U.S. Treasury Department and IRS today released for publication in the Federal Register proposed regulations (REG-125693-19) relating to:

- The IRS Independent Office of Appeals' resolution of federal tax controversies without litigation
- Requests for referral to that office following the issuance of a notice of deficiency to a taxpayer by the IRS

The [proposed regulations](#) [PDF 352 KB] (67 pages) reflect amendments to the law made by the "Taxpayer First Act of 2019" (Pub. L. No. 116-25), which codified the IRS Independent Office of Appeals in its role as the independent administrative appeals function within the IRS.

Comments are due by November 12, 2022.

A public hearing is scheduled for November 29, 2022, and outlines of topics to be discussed at the hearing also are due by November 12, 2022—if no outlines are received, the hearing will be cancelled.

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