

ATCL Conferencing Initiative Survey

On May 1, 2017, the IRS Office of Appeals implemented a two-year Initiative in which some Appeals Team Case Leaders (ATCLs) hold Appeals conferences with representatives from Compliance Examination teams (Compliance) in attendance. The initiative was originally the subject of an MOU between NTEU and the IRS Office of Appeals agreed to on or about March 1, 2017. (Copy attached). We are now planning on conducting a survey of participants in the pilot and extending the pilot by one year to allow some additional time to gather meaningful data.

For many years, Appeals Officers had the discretion to invite Compliance personnel to Appeals conferences; this Initiative makes Compliance attendance routine for certain cases. As in the past, settlement negotiations are held between Appeals and the taxpayer without Compliance present, unless the taxpayer or representative agree otherwise. Information about the Initiative was published on irs.gov: <https://www.irs.gov/pub/irs-utl/atclfaqs.pdf>.

It is important to note that the ATCL Conferencing Initiative is limited to cases worked by our ATCLs which handle the largest, most complex cases that come to Appeals. There are 13 ATCLs that volunteered for this Initiative, which so far includes about 150 cases.

Appeals has created an survey for all of the participants of the Initiative to provide anonymous feedback about the process; Taxpayers (and/or their representatives), Compliance, and the ATCL employee volunteers. We expect the surveys to begin in mid FY2019. Responding to the surveys is on a voluntary basis and all responses are anonymous.

Each of the 13 ATCL volunteer participants for the ATCL Conferencing Initiative will be sent a survey. Also, a survey will be sent to the Compliance LB&I Team Manager for each case that was part of the ATCL Conferencing Initiative. These surveys will be issued internally with the help of RAAS hopefully beginning in May 2019.

In addition, a survey will be sent to each taxpayer's representative that participated in a case that was part of the ATCL Conferencing Initiative with the Appeals Taxpayer Customer Service Survey that is sent each year.

These cases often involve multiple representatives for the Taxpayer, several Compliance employees, and a team of Appeals employees. Upon consideration, it was decided to administer one survey to each party (Representative and Compliance), along with one survey to each of the ATCL volunteers. This prevents the responses from becoming unwieldy, along with treating all parties equally. Furthermore, the questions asked both of the parties (Representatives and Compliance) are similar; thus promoting independence and data that can be easily compared.

We considered surveying the other Appeals team members, but decided it was best to treat all parties consistently with one survey per person. We are considering other methods for obtaining feedback from the Appeals team members i.e. a feedback telephone call.