



TaxNewsFlash

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Final regulations: Guidance relating to IRS Independent Office of Appeals

The U.S. Treasury Department and IRS today released [final regulations](#) (T.D. 10030) providing guidance on the resolution of federal tax controversies by the IRS Independent Office of Appeals under the Taxpayer First Act of 2019.

The final regulations provide that while the Appeals resolution process is generally available to all taxpayers to resolve federal tax controversies, there are certain exceptions to consideration by Appeals. The final regulations also address certain procedural and timing rules that must be met before Appeals consideration is available.

The final regulations adopt proposed regulations issued in September 2022, with certain changes in response to the comments received on the proposed regulations.

The final regulations apply to all requests for consideration by Appeals that are received on or after February 14, 2025.

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