



Department of the Treasury
Internal Revenue Service

www.irs.gov

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What to do if You Disagree with the Penalty

This notice explains your appeal rights if you disagree with the penalty IRS has proposed.

If you disagree you must first notify the IRS supervisor, within 30 days, by completing Form 12009, Request for an Informal Conference and Appeals Review.

If you are unable to resolve the issue with the supervisor, you may request that your case be forwarded to the Appeals Office. You have 30 days from the date that the supervisor notifies you that your case cannot be resolved at that level to request an appeal.

The Appeals Office is separate from and independent of the IRS office that proposed the penalty. Appeals Office reviews are conducted in an informal manner, by correspondence, telephone, or at a personal conference.

Most differences are settled in Appeals without expensive and time consuming court trials. Appeals will consider any reason you have for disagreeing except for moral, religious, political, constitutional, conscientious objection, or similar grounds.

You may represent yourself in Appeals, or if you wish, be represented by someone. The person you choose to represent you must be an attorney, certified public accountant or an enrolled agent authorized to practice before the IRS. If you plan to have your representative talk to us in your absence, you must provide a properly completed Form 2848, Power of Attorney and Declaration of Representative.

If the matter is not resolved in Appeals, we will send you a notice of the penalty amount due. If you disagree, you must first pay the total amount due and file a claim for refund on Form 843. If the claim is rejected, or the IRS does not take action on the claim within six (6) months after the date you file the claim, you may proceed to litigate in either the U. S. District Court or the U. S. Court of Federal Claims. Publication 1 contains additional information regarding appeal rights.

For more information, see the IRS Internet web site at <http://www.irs.gov> or the Appeals web site at <http://www.irs.gov/individuals> then click on the link **Appeal a Tax Dispute**.
