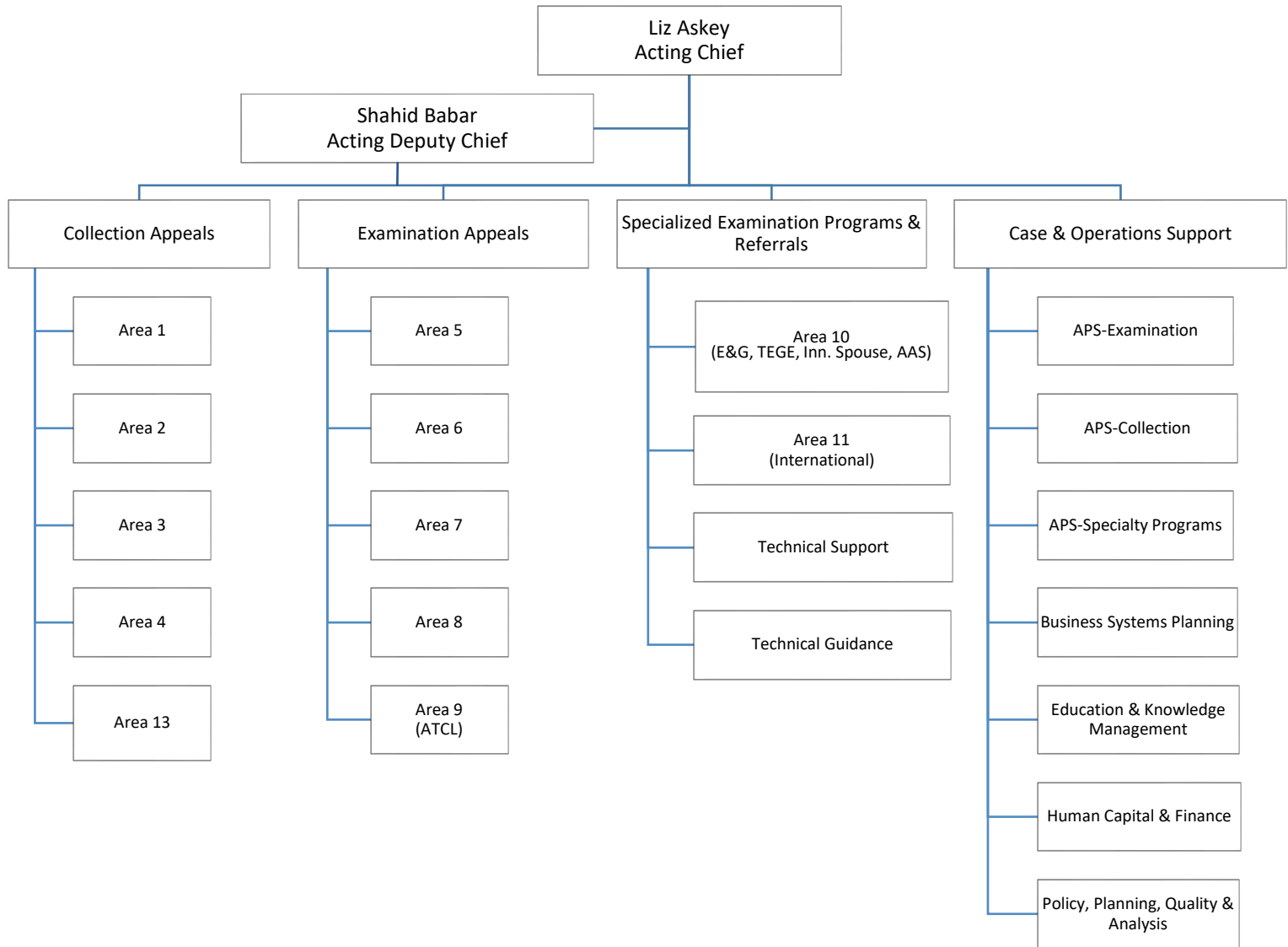




# Independent Office of Appeals Organization Chart



## Collection Appeals – Jarnail Dhatt, Director (acting)

Collection Appeals resolves cases involving Collection Due Process (CDP), Offer in Compromise (OIC), Trust Fund Recovery Penalties (TFRP), Jeopardy Levies and Collection Appeals Program (CAP) cases.

## Examination Appeals – Darlena Billops-Hill, Director

Examination Appeals resolves general docketed and non-docketed cases generated from the IRS examination functions, including the larger cases handled by our Appeals Team Case Leaders (ATCLs).

## Specialized Examination Programs & Referrals (SEPR) – John Hinding, Director

SEPR resolves a variety of specialized programs such as international issues, estate and gift (E&G) issues, tax-exempt and government entity (TEGE) issues, tax computations, innocent spouse, and art appraisal services (AAS).

## Case and Operations Support (C&OS) – Patrick McGuire, Director (acting)

C&OS provides guidance and support to all Appeals functions on all aspects of policy, technology, education, human capital and finance and Account and Processing Support (APS).