

IRS Appeals Netted More Case Leaders, Chief Says

by Ben Valdez

The IRS Independent Office of Appeals hired several new appeals team case leaders as part of an effort to bolster staff involved in alternative dispute resolution (ADR) programs, according to the head of that office.

Appeals added around 10 case leaders to what is typically a roster of about 35 employees after it began seeking candidates this summer, Appeals Chief David Borden said during a Tax Executives Institute event September 9.

The case leaders typically have a background in complicated tax issues and are deployed primarily to handle ADR cases, which are seeing an uptick following IRS pilot changes to fast-track settlement and post-appeals mediation.

“We feel that we have a good staffing level to address the cases that we have before us,” Borden said. “We think that we’re well positioned to be able to hear cases, to resolve cases in a timely manner, and also to arrive at quality decisions.”

Appeals lost 29 percent of its employees, or around 500, in 2025, including many seasoned veterans, heightening concerns within the agency that it wouldn’t be able to properly staff the ADR programs. Attorneys continue to be concerned about Appeals employees’ practices following the staff reductions and about lengthy case times for issues like the employee retention credit.

Borden downplayed concerns raised by former Chief of Appeals Elizabeth Askey, now of Skadden, Arps, Slate, Meagher & Flom LLP, that case times are increasing or that Appeals may be feeling the strain of a smaller workforce.

Case volumes in Appeals have been “roughly in line with what we’ve seen historically” but have tilted more toward collections lately, Borden said. He asserted that case cycle times aren’t increasing beyond historical norms.

Appeals expects to retain the capacity to perform its essential functions through developments in artificial intelligence and other technology, according to Borden, which includes the adoption of a new case management system. Appeals began transitioning to the new system in November 2025 and expanded it to the entire office in August, he said.

Borden was named the head of Appeals in January amid a shake-up of IRS leadership that included the creation of new positions reporting directly to IRS CEO Frank Bisignano. Borden replaced John Hinding, who had taken over on an acting basis after Askey resigned.

Borden joined the IRS in 2022 as a counselor to the commissioner and previously worked in the Office of Chief Counsel as a special counsel. ■