



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

8.26.3

NOVEMBER 20, 2025

## EFFECTIVE DATE

(11-20-2025)

## PURPOSE

- (1) This revises IRM 8.26.3, *Alternative Dispute Resolution (ADR) Program, Fast Track Mediation for Collection Cases*

## MATERIAL CHANGES

- (1) This IRM section was revised as follows:

IRM	Brief Description
8.26.3.1.6(2)	Added Taxpayer Bill of Rights (TBOR) content based on guidance from the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) and Branch 3 of the Associate Chief Counsel (Procedure and Administration).
8.26.3.1.6(3)	Added statement citing Appeals will work collaboratively with the Taxpayer Advocate Service (TAS) to enhance the taxpayer experience and to see IRM 25.30.2, Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service.
8.26.3.6(4)	Updated sentence to state ATM “will” contact Appeals Policy FTMC program analyst to be consistent with Rev. Proc. 2016-57 and to assist tracking FTMC requests.
8.26.3.6.1(2)	Removed sentence which states there is a full list of trained mediators available on the Appeals website.
8.26.3.10	Removed 8.26.3.10, Customer Satisfaction Survey, as this survey is no longer being used to evaluate process.
8.26.3	Updated for editorial changes throughout.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 8.26.3 dated September 27, 2017

## AUDIENCE

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8.26.3

Fast Track Mediation for Collection Cases

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8.26.3.1  
(09-27-2017)  
**Program Scope and Objectives**

- (1) A primary objective of the IRS is to resolve tax controversies at the lowest level without sacrificing the quality and integrity of those determinations. Alternative Dispute Resolution (ADR), or mediation, programs achieve this objective.
- (2) The objective of Fast Track Mediation - Collection (FTMC) is to allow Small Business/Self-Employed (SB/SE) Collection personnel and taxpayers an opportunity to mediate their collection disputes with an Independent Office of Appeals (Appeals) mediator serving as a neutral party.
- (3) Appeals and Collection jointly manage and administer the FTMC Program.
- (4) Appeals officers (AOs) and settlement officers (SOs) trained in mediation serve as Appeals mediators in FTMC cases. The Appeals mediator does not have settlement authority and cannot render a decision regarding any issue in dispute.
- (5) The taxpayer does not have the option of using a non-IRS employee as a mediator.
- (6) The entire process is estimated to take **30-40 calendar days**. The case remains in Collection's jurisdiction during the entire process.
- (7) Participation in FTMC is optional for both Collection and the taxpayer.
- (8) FTMC neither suspends nor extends the period of time the taxpayer has to request a hearing before Appeals. FTMC is not generally available if a formal Offer in Compromise (OIC) rejection letter notifying the taxpayer of administrative appeal rights, or a Trust Fund Recovery Penalty (TFRP) Letter 1153, *Proposed Trust Fund Recovery Penalty Notification*, was issued because there is not sufficient time to complete the FTMC process. If the parties do not reach an agreement on a mediated issue, FTMC does not eliminate or replace other available ADR options or the taxpayer's opportunity to request a hearing before Appeals through the traditional Appeals process.

8.26.3.1.1  
(09-27-2017)  
**Background**

- (1) Fast Track Mediation (FTM) was introduced in 2002 and Rev. Proc. 2003-41, which became effective on June 3, 2003, formally established the FTM program to expedite case resolution and to expand the range of dispute resolution options available to SB/SE taxpayers.
- (2) Rev. Proc. 2016-57 became effective on November 18, 2016, obsoleting Rev. Proc. 2003-41 and creating FTMC. FTMC allows taxpayers an opportunity to resolve certain OIC and TFRP disputes on an expedited basis with a mediator from Appeals serving as a neutral party.

8.26.3.1.2  
(09-27-2017)  
**Authority**

- (1) Rev. Proc. 2016-57, effective on November 18, 2016, serves as the authority for FTMC.

8.26.3.1.3  
(09-27-2017)  
**Responsibilities**

- (1) AOs trained in mediation serve as Appeals mediators for FTMC issues and cases. The Appeals mediator does not have settlement authority and cannot render a decision regarding any issue in dispute.
- (2) Appeals and Collection jointly manage and administer the FTMC program.

## 8.26 Alternative Dispute Resolution (ADR) Program

### 8.26.3.1.4 (09-27-2017) Program Management and Review

- (1) Using Appeals Centralized Database System (ACDS) data, Appeals compiles and distributes monthly reports on ADR initiatives, to include full year performance and year-to-date comparisons of closures, receipts, and average days to settle and close cases, etc. for each ADR initiative. Appeals shares the monthly report with Appeals leadership and key Appeals stakeholders. Appeals also holds ADR stakeholders meetings to report on ADR program data and activities.

### 8.26.3.1.5 (09-27-2017) Terms and Acronyms

- (1) The table below lists common acronyms used in this section:

Term	Acronym
<b>Alternative Dispute Resolution</b>	<b>ADR</b>
Appeals Team Manager	ATM
Fast Track Mediation - Collection	FTMC
Offer in Compromise	OIC
Reasonable Collection Potential	RCP
Trust Fund Recovery Penalty	TFRP

- (2) Other common acronyms can be found in IRM Exhibit 8.1.1-1, *Common Terms Used in Appeals*.

### 8.26.3.1.6 (11-20-2025) Related Resources

- (1) Additional FTMC program information can be found:
  - Rev. Proc. 2016-57
  - FTMC website located at: <https://www.irs.gov/appeals/fast-track>
- (2) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), *Execution of Duties in Accord with Taxpayer Rights*. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.
- (3) In accordance with IRM 25.30.2.3, *Statement of Commitment*, Appeals will work collaboratively with the Taxpayer Advocate Service (TAS) to enhance the taxpayer experience. For more information, see IRM 25.30.2, *Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service*.

### 8.26.3.2 (12-05-2014) Collaborative Dispute Resolution Process

- (1) The Appeals mediator assists Collection and the taxpayer to understand the nature of the dispute and to reach a mutually satisfactory resolution.
- (2) The Appeals mediator uses mediation techniques to focus issues and lead Collection and the taxpayer to self-determine the outcome of the dispute.
- (3) Collection is an active participant during the mediation session. Since the Appeals mediator does not have settlement authority and cannot render a decision regarding any issue in dispute, the case is only resolved when the taxpayer and Collection reach an agreement.

8.26.3.3  
(09-27-2017)  
**Initiating the FTMC  
Process**

- (1) Either Collection or the taxpayer initiates a request for FTMC at the conclusion of certain Collection determinations. Appeals will not accept an issue for FTMC unless both parties agree to participate in the process.
- (2) FTMC will be considered only after Collection has:
  - a. Conducted and completed a thorough evaluation,
  - b. Addressed all issues raised by the taxpayer, and
  - c. Made a reasonable attempt to negotiate a resolution of the disputed issue.
- (3) The opportunity to mediate should only be granted after the Collection group manager has reviewed the case and determined that the case meets the eligibility requirements outlined below and the issues in dispute may be resolved in mediation.
- (4) If Collection agrees to participate in FTMC, Collection completes Form 13369, *Agreement to Mediate*, and Collection secures the taxpayer's (or the authorized representative's) signature on the form.
- (5) If the Form 13369 is signed by a person pursuant to a Power of Attorney (POA) executed by the taxpayer, it must express the taxpayer's grant of authority to consent to disclose the taxpayer's returns and return information by the IRS to third parties. A copy of the POA must be attached to Form 13369.

**Caution:** The Form 2848, *Power of Attorney and Declaration of Representative*, does not authorize a representative to execute consents that will allow the IRS to disclose tax return or return information to a third party unless this authority is specifically delegated to the representative in section 5 of the Form. If this authority is not specifically delegated to the representative in section 5 of Form 2848, then the Form 13369 must be signed by the taxpayer(s).

- (6) Within three (3) business days of securing the necessary signatures on Form 13369, Collection will provide a copy of the completed FTMC request to the taxpayer and follow locally established guidelines for submitting the FTMC request to Appeals for final FTMC acceptance. An FTMC request includes the following:
  - a. Form 13369, signed by both parties.
  - b. Taxpayer's written summary of their position with respect to the disputed issues. This is not treated as a formal protest, and a formal protest is not required.
  - c. Collection's written summary of its position with respect to the disputed issues.
  - d. Full reasonable collection potential (RCP) computation for an OIC case, which will generally consist of the Income/Expense and Asset/Equity Tables (IET and AET), or a full trust fund computation in a TFRP case.

**Note:** All documents submitted with the Form 13369 are available to the other party.

8.26.3.4  
(09-27-2017)

**Case Eligibility in FTMC**

- (1) FTMC may not be the appropriate dispute resolution process for all SB/SE Collection taxpayers. The Collection group manager or designee and the taxpayer will evaluate their individual circumstances to determine if this process meets their needs.
- (2) FTMC may apply only when all other collection issues are resolved except for the issue(s) requested for the FTMC process. The issue(s) to be mediated must be fully developed with clearly defined positions by both parties.
- (3) Prior to FTMC, Collection must have:
  - a. Completed a thorough investigation and evaluation of the disputed issue,
  - b. Addressed all arguments raised by the taxpayer, and
  - c. Made a reasonable attempt to resolve the dispute and reach an agreement.
- (4) See also Publication 3605, *Fast Track Mediation - A Process for Prompt Resolution of Tax Issues*.

8.26.3.4.1  
(09-27-2017)

**Cases Included in FTMC**

- (1) FTMC is generally appropriate for legal and factual issues regarding certain OIC and TFRP cases and issues. FTMC is not the place to consider a new issue or to develop an undeveloped or underdeveloped issue.
- (2) Provided all relevant facts are known by both parties, OIC cases or issues that would generally be appropriate for FTMC include:
  - a. The value of a taxpayer's assets, including those held by a third party
  - b. The value of dissipated assets and what amount should be included in the overall determination of reasonable collection potential
  - c. Whether the taxpayer meets the criteria for deviating from national and/or local expense standards
  - d. A taxpayer's proportionate interest in jointly held assets
  - e. Projections of future income based on calculations other than current income
  - f. The calculation of a taxpayer's future ability to pay when living expenses are shared with a non-labile person
  - g. Doubt as to Liability cases worked by Collection
  - h. Other factual determinations, such as whether a taxpayer's contributions into a retirement savings account are discretionary or mandatory as a condition of employment
- (3) Both pre-assessment (Letter 1153) and post-assessment (claim) TFRP cases are eligible for FTMC. Provided all relevant facts are known by both parties, TFRP issues that would generally be appropriate for FTMC include:
  - a. Whether a person was required to collect, truthfully account for, and pay over income, employment or excise taxes
  - b. Whether a responsible person willfully failed to collect, truthfully account for, and pay over such tax, or willfully attempted in any manner to evade or defeat payment of such tax
  - c. Whether a taxpayer properly designated a payment to the trust fund portion of the unpaid tax
  - d. Whether the taxpayer provided sufficient corporate payroll records to establish that a corporate tax deposit was in the amount required by Treas. Reg. 31.6302-1(c) and thus was considered a designated

payment to be applied to both the trust fund and non-trust fund portions of the employment taxes associated with that specific payroll.

8.26.3.4.2  
(09-27-2017)

**Cases or Issues  
Excluded from FTMC -  
General**

- (1) Not all cases worked by Collection are eligible for FTMC. The following issues/cases are excluded from FTMC:
- a. Assessment of the hazards of litigation, which would require the Appeals mediator to hold settlement authority
  - b. Cases referred to the Department of Justice
  - c. Cases worked at an SB/SE Campus site
  - d. Collection Appeals Program (CAP) cases
  - e. Collection Due Process (CDP) cases
  - f. Frivolous issues, such as, but not limited to, those identified in Rev. Proc. 2016-2, [2016-1 I.R.B. 102], section 4.04, or any succeeding revenue procedure
  - g. Collection cases in which the taxpayer has failed to respond to IRS communications or failed to submit documentation to Collection for consideration
  - h. Certain OIC cases; see IRM 8.26.3.4.2.1
  - i. Issues for which mediation would be inconsistent with sound tax administration
  - j. Issues that have otherwise been identified in subsequent published guidance issued by the IRS as excluded from FTMC

**Example:** A taxpayer owes \$125,000 and is offering \$40,000 to settle the tax debt. During negotiations with Collection, the offer specialist determined the RCP was \$195,000, part of which was a determination that the taxpayer had net realizable equity in their residence of \$30,000 based upon a Fair Market Value of \$200,000 (yielding a Quick Sale Value of \$160,000) with a prior secured mortgage interest of \$130,000. The only issue for which the taxpayer seeks mediation is their belief that the residence has a Fair Market Value of \$175,000 (yielding a Quick Sale Value of \$140,000 and thus net realizable equity of \$10,000 for RCP purposes). The taxpayer and Collection agree on all other aspects of the RCP calculation. Even though the value of the taxpayer's residence is an issue over which the IRS would generally agree to mediate, it would not be consistent with sound tax administration to do so in this instance because even if Collection fully conceded its position on the value of the residence, it would not impact the overall determination that RCP exceeds the taxpayer's liability.

8.26.3.4.2.1  
(09-27-2017)

**Cases or Issues  
Excluded from FTMC -  
OIC**

- (1) The following OIC cases are also excluded from FTMC:
- a. Cases in which the taxpayer has the ability to pay in full based on the unadjusted financial information submitted by the taxpayer, except where economic hardship conditions apply and the Collection group manager is delegated authority to approve OIC acceptance under Delegation Order 5-1, *To Accept, Reject, Return, Terminate or Acknowledge Withdrawals of Offers in Compromise*. See IRM 1.2.2.6.1, **Delegation Order 5-1**.
  - b. Cases in which the taxpayer declines to amend or increase the offer despite having no specific disagreement with the valuations, figures, or methodology used by Collection in determining RCP.
  - c. Cases in which the disputed issue is explicitly addressed in established guidance.

**Example:** A taxpayer submitted a FTMC request listing a disallowed \$150 monthly payment towards a \$6,000 unsecured consumer electronics retailer debt. The taxpayer and Collection agree on all other aspects of the RCP calculation. Payment toward an unsecured debt of this nature is not considered a necessary living expense per IRM 5.15.1, *Financial Analysis Handbook*, and IRM 5.8.5, *Financial Analysis*. The instructions in Form 656-B, *Form 656 Booklet, Offer in Compromise*, also state unsecured debt payments are not generally allowed. Because the issue for which the taxpayer seeks mediation is explicitly addressed in established guidance, FTMC is not available in this instance.

- d. Cases in which *Delegation Order 5-1* requires a level of approval higher than that of the Collection group manager.

8.26.3.4.2.2  
(09-27-2017)

#### Cases or Issues

#### Excluded from FTMC - TFRP

- (1) In addition to the general exclusions listed in Rev. Proc. 2016-57, the following TFRP cases or issues are also excluded from FTMC:

- a. An issue designated for litigation or docketed in any court.
- b. Issues for which mediation would not be consistent with sound tax administration (e.g., those in which Collection has no ability to settle, such as arguments based upon something other than responsibility, willfulness or the TFRP amount). Examples include:

**Example:** Officer A requested FTMC in a proposed TFRP assessment case. During the investigation process, Officer A raised no specific responsibility or willfulness arguments and did not dispute the amount of the proposed TFRP assessment. Officer A's only argument is that Officer B, who did not contest their liability for the TFRP, is more responsible and, therefore, IRS should go after Officer B instead. Liability for the TFRP under IRC 6672 is based strictly on the merits of each individual's responsibility and willfulness. If Officer A meets the statutory responsibility and willfulness requirements, and raises no arguments to dispute such during his appeal, then simply saying someone else is more responsible is not an issue that Collection has an ability to settle, and FTMC is not available.

**Example:** Officer C requested FTMC in a TFRP claim case arguing that they were not directly involved in making federal tax deposits. The case file, however, shows they were an officer and a shareholder, signed 75% of all checks and almost all of the payroll checks, exercised authority to determine which creditors would be paid, hired and fired employees, and was fully aware of the unpaid taxes as they accrued. In this instance, Collection determined that even if it conceded that Officer C wasn't directly involved in making federal tax deposits, the issues of responsibility and willfulness were still sufficiently established. Even though the IRS would generally agree to mediate specific aspects of responsibility, FTMC would not be consistent with sound tax administration to do so in this instance because the disputed issue doesn't have a sufficient impact on the overall determination of liability under IRC 6672.

- c. Cases where the taxpayer did not act in good faith during the TFRP investigation process. Examples include:

Example	Description	Eligible for FTMC?
1	Taxpayer did not participate in the TFRP investigation process by failing to show up for scheduled meetings. <b>Example:</b> Revenue officer Pike sent out a letter scheduling a TFRP interview for March 30. The taxpayer did not show up on March 30 and did not contact Pike to postpone or reschedule the meeting.	No
2	Taxpayer failed to respond to document requests or failed to adequately provide supplemental information or documentary evidence requested by Collection.	No
3	Taxpayer failed to address arguments and precedents raised by Collection.	No
4	Taxpayer clearly <b>refused</b> to submit to a Form 4180, <i>Report of Interview with Individual Relative to Trust Fund Recovery Penalty or Personal Liability for Excise Taxes</i> , with Collection.	See below for specific examples
4 Example A	Revenue officer Salmon attempted to secure a Form 4180 interview with Officer A, but the POA for Officer A stated they would not agree to a Form 4180 interview. In this instance, the taxpayer failed to negotiate in good faith and the IRS would not agree to mediate.	No
4 Example B	The revenue officer never asked the taxpayer for a Form 4180 interview. In this instance, the taxpayer <b>did not</b> fail to negotiate in good faith and, thus, is eligible for consideration of FTMC.	Yes
4 Example C	Revenue officer Bass and Officer B were scheduled to meet for a Form 4180 interview on May 11. On May 10, Officer B contacted Bass to cancel the meeting because of a personal matter and asked Bass to reschedule the meeting. Bass agreed but closed the corporate case out three months later recommending the TFRP against Officer B based on the Form 4180 interviews of other officers as well as other information in the file. In this instance, the taxpayer <b>did not</b> fail to negotiate in good faith and, thus, is eligible for consideration of FTMC. The revenue officer could have re-scheduled a time for the Form 4180, as requested by the taxpayer, but independently decided not to.	Yes

8.26.3.5  
(09-27-2017)  
**Confidentiality to All Parties**

- (1) The FTMC process is confidential with respect to all parties pursuant to IRC 6103. Employees of the IRS, and persons invited by the IRS to participate in the FTMC process, must adhere to the confidentiality and disclosure provisions of the Internal Revenue Code. The mediation process and any information relating to the mediation is confidential and may not be used or disclosed by any party, mediator, participant or observer (including any person under

## 8.26 Alternative Dispute Resolution (ADR) Program

contract to the IRS pursuant to IRC 6103(n)), except as provided by statute, such as IRC 6103, and 5 U.S.C. section 574.

8.26.3.6  
(11-20-2025)

### FTMC Procedures for Appeals

- (1) Collection and Appeals management work out local procedures to meet FTMC timeframes and foster effective communication between the functions.
- (2) Upon receipt of the FTMC request, the Appeals Team Manager (ATM) reviews the case for completeness and eligibility.
- (3) All applications to the FTMC process require the approval of an ATM before acceptance into FTMC.
- (4) The ATM will contact the Appeals Policy FTMC program analyst to discuss mediation eligibility and other mediation-related issues.

8.26.3.6.1  
(11-20-2025)

### FTMC Request Accepted

- (1) If the FTMC request is accepted, the ATM will:
  - a. Date the Form 13369
  - b. Provide a copy of the dated Form 13369 to the Appeals Account and Processing Support (APS)
  - c. Notify the Collection group manager
  - d. Select an AO or SO to serve as the FTMC Appeals mediator
  - e. Assign the case **within two (2) business days** of receipt of the Form 13369
- (2) The Appeals mediator must be trained in mediation. The taxpayer does not have the option of using a non-IRS mediator in an FTMC case.
- (3) The Appeals mediator does not have settlement authority and cannot render a decision regarding any disputed issue.
- (4) In preparation for the FTMC session, thoroughly review Rev. Proc. 2016-57 and IRM 8.26.3.

8.26.3.6.2  
(09-27-2017)

### FTMC Request Denied

- (1) If Appeals determines the case does not qualify or is otherwise not accepted for FTMC, the ATM will:
  - a. Notify the taxpayer within two (2) business days of receipt of the Form 13369
  - b. Notify the Collection group manager
  - c. Return all paperwork to Collection
- (2) The decision to not accept an application for the FTMC program is final and not subject to administrative appeal or judicial review. See case eligibility guidelines above.

8.26.3.7  
(09-27-2017)

### Conducting an FTMC Session

- (1) Due to the inherent conflict that results because the Appeals mediator is an employee of the IRS, the Appeals mediator provides a written statement to the taxpayer stating the following:
  - a. Confirmation of their proposed service as a mediator,
  - b. They are a current employee of the IRS,
  - c. A conflict results from their continued status as an IRS employee, and
  - d. This conflict will not interfere in the mediator's ability to impartially facilitate the case.

- (2) The Appeals mediator schedules the mediation session with the taxpayer and Collection within **five (5) business days** after case assignment. The Appeals mediator shares participant information with both parties and has the authority to limit the number of participants.
- (3) Standard mediation techniques and procedures are applied in the mediation session. Generally, the mediation session begins with an initial joint discussion with all parties present. Both the taxpayer and Collection are given ample opportunity to present their positions. After the initial joint discussion, the Appeals mediator may hold separate sessions with the parties.
- (4) At any time, either party may withdraw from the process prior to reaching a resolution by notifying the other party and the mediator in writing.
- (5) The entire process normally takes an average of **30-40 calendar days** to complete, but if requested by either party, the Appeals mediator can allow a reasonable delay. Any delays are communicated to and coordinated with both parties. If the mediation session cannot be held within a reasonable amount of time, the Appeals mediator may consider returning the FTMC request to Collection and advise both parties. Before returning the request, the Appeals mediator should discuss the case with management.
- (6) The mediator may recommend to the parties a possible resolution of one or more of the issues considered in FTMC based on the mediator's analysis of the issues. Any recommendation made by the mediator does not bind the parties and is not a decision regarding any issue in dispute. See Rev. Proc. 2016-57, section 6.06.
- (7) The Appeals mediator has the right to ask either party for additional information in order to have a full understanding of the issues being mediated.
- (8) The parties to the mediation may not make a stenographic record, audio or video tape recording, or other transcript of the mediation session. See Rev. Proc. 2016-57, section 7.04.

8.26.3.7.1  
(09-27-2017)  
**New Information  
Presented in FTMC  
Session**

- (1) If during the mediation session, the taxpayer and/or Collection present new information or new issues not previously considered, the mediator may consider postponing or terminating the session until both parties have adequate time to review and evaluate the information.

8.26.3.7.2  
(09-27-2017)  
**Postponement and  
Termination of FTMC  
Session**

- (1) If meaningful progress toward resolution stops, the Appeals mediator may terminate the process by notifying the taxpayer and Collection in writing. The Appeals mediator may also postpone or terminate the session if:
  - a. The taxpayer or Collection presents new information or new issues during the mediation session,
  - b. The taxpayer wishes to submit a substantial amount of additional documentary information,
  - c. The taxpayer wishes to present new witnesses, including experts, or
  - d. For other good cause.

**Note:** Any issue that is the subject of a terminated mediation session is treated as mediated for purposes of determining Post Appeals Mediation (PAM) eligibility. See Rev. Proc. 2014-63, section 4.04(9).

- (2) If the Appeals mediator postpones a mediation session, the Appeals mediator will communicate and coordinate their decision with both parties. A decision by the Appeals mediator that postponement is necessary may result in a longer period for completion of the FTMC process.
- (3) If the mediation session is terminated, Collection will close the unagreed case through established OIC or TFRP closing procedures.

8.26.3.8  
(12-05-2014)  
**Securing Closing Documents**

- (1) A resolution reached by the parties through mediation is not binding on the parties for taxable years not covered by the agreement.
- (2) If the case is resolved at the mediation session, the Appeals mediator will ask the parties to sign the Form 13370, *Fast Track Mediator's Report*. A copy of the report is provided to the taxpayer and Collection.
- (3) The mediator submits the original Form 13370 to their ATM along with a copy of the Case Activity Record (CAR). The ATM initials and dates the report then submits to APS for closing.
- (4) Once SB/SE secures the appropriate closing documents from the taxpayer, the case is closed through Collection's established OIC or TFRP closing procedures.

8.26.3.8.1  
(09-27-2017)  
**FTMC Closing Procedures for Appeals Mediators**

- (1) APS uses the general provisions for closing cases found in IRM 8.20.7, *Closing Procedures*.
- (2) The Appeals mediator will close the FTMC work unit using one of the following closing codes:
  - 14 - Case fully resolved
  - 15 - Case not resolved
  - 16 - Case partially resolved
  - 20 - Withdrawals

8.26.3.9  
(09-27-2017)  
**Ex Parte in FTMC Cases**

- (1) The prohibition against *ex parte* communications between Appeals and other IRS employees provided by section 1001(a) of the IRS Restructuring and Reform Act of 1998 does not apply to the communications arising in the FTMC program because Appeals personnel, in facilitating an agreement between the taxpayer and Collection, are not acting in their traditional Appeals settlement role.
- (2) See section 2.05 of Rev. Proc. 2012-18, for additional information.

8.26.3.10  
(12-05-2014)  
**Procedures for Shipping Personally Identifiable Information (PII)**

- (1) The Shipping Policy for PII Documents is located at: *Disclosure and Privacy Knowledge Base Homepage*.
- (2) For additional information on shipping PII, go to *Document 13056, Shipping Procedures for Personally Identifiable Information (PII)*.
- (3) All Appeals employees must adhere to the procedures for shipping PII.