



## News Release

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## Fast Track Settlement Program Now Available Nationwide; Time-Saving Option Helps Small Businesses Under Audit

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WASHINGTON — The Internal Revenue Service today announced the nationwide rollout of a streamlined program designed to enable small businesses under audit to more quickly settle their differences with the IRS.

The [Fast Track Settlement](#) (FTS) program is designed to help small businesses and self-employed individuals who are under examination by the Small Business/Self Employed ([SB/SE](#)) Division of the IRS. Modeled on a similar program long available to large and mid-size businesses (those with more than \$10 million in assets), FTS uses alternative dispute resolution techniques to help taxpayers save time and avoid a formal administrative appeal or lengthy litigation. As a result, audit issues can usually be resolved within 60 days, rather than months or years. Plus, taxpayers choosing this option lose none of their rights because they still have the right to appeal even if the FTS process is unsuccessful.

Jointly administered by SB/SE and the IRS [Appeals](#) office, FTS is designed to expedite case resolution. Under FTS, taxpayers under examination with issues in dispute work directly with IRS representatives from SB/SE's Examination Division and Appeals to resolve those issues, with the Appeals representative typically serving as mediator.

The taxpayer or the IRS examination representative may initiate Fast Track for eligible cases, usually before a 30-day [letter](#) is issued. The goal is to complete cases within 60 days of acceptance of the application in Appeals.

SB/SE originally launched FTS as a [pilot](#) program in September 2006. For more information on taking advantage of the Fast Track Settlement program, please view the short [FTS video](#). Additional background is available on IRS.gov on the [Alternative Dispute Resolution](#) webpage and in IRS [Announcement 2011-05](#).