

IRS News Release

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Post-Appeals Mediation For Offers in Compromise Available Nationwide

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WASHINGTON — The Internal Revenue Service is releasing a revenue procedure today providing rules for the nationwide rollout of post-Appeals mediation for Offer in Compromise (OIC) and Trust Fund Recovery Penalty (TFRP) cases. The IRS Office of Appeals originally launched post-Appeals mediation for OIC and TFRP cases as a [pilot program](#) available in certain cities in December 2008.

[Post-Appeals mediation](#) is available to help resolve disputes after unsuccessful negotiations with the IRS Office of Appeals and is available for both factual and legal issues. The mediator's role is to assist the parties in reaching their own agreement collaboratively, but the mediator does not have settlement authority over any issue. Appeals Officers trained in mediation techniques will serve as mediators at no cost to taxpayers. Taxpayers also have the option of paying for a qualified non-IRS co-mediator.

Taxpayers or the IRS Office of Appeals may request nonbinding mediation for eligible cases, but the taxpayer may decline the IRS Office of Appeal's request for mediation. The goal is to complete the process within 90 days after the mediation request is approved.

Eligibility criteria and complete procedures for initiating a post-Appeals mediation request for both examination and collection issues are in [Revenue Procedure 2014-63](#), which will be published in Internal Revenue Bulletin 2014-53 on Dec. 29, 2014.

For more information on post-Appeals mediation for OIC and TFRP cases, please visit the [Appeals Mediation Programs](#) webpage available on IRS.gov.

