



Fast Track Mediation - Collection

A Process for Prompt Resolution of Tax Issues

Qualifications

The Internal Revenue Service offers fast track mediation for certain collection cases and issues to help taxpayers resolve disputes resulting from:

- Offers in Compromise
- Trust Fund Recovery Penalties

Advantages

Fast Track Mediation offers:

- an expedited process
- a trained mediator
- a neutral setting

You don't have to file a formal written protest to request fast track mediation.

Excluded Cases / Issues

Certain cases and issues are excluded from fast track mediation. They include:

- Assessment of the hazards of litigation, which would require the Appeals mediator to hold settlement authority
- Cases referred to the Department of Justice
- Issues for which mediation would be inconsistent with sound tax administration
- Cases in which the taxpayer has failed to respond to IRS communications or failed to submit documentation to Collection for consideration
- Collection Due Process cases
- Collection Appeals Program cases
- Cases worked at a Collection Campus site
- Frivolous issues

Starting the Process

If you don't agree with any or all of the IRS findings, you have the right to request a conference with the manager of the person who

issued the findings. If you still don't agree, you may appeal your case or, in qualifying cases, engage in mediation.

In order to avail yourself of the mediation process, all documentation to consider your case must be provided to Collection.

Either you or Collection may initiate a mediation request. Both you and Collection, however, must agree to participate in the process and sign an agreement to mediate prior to attending the mediation session.

Generally within a week of receiving the signed agreement to mediate, the mediator will contact you and Collection to schedule the meeting. The mediator will provide a brief explanation of the process and discuss with you when and where to hold the mediation session.

Mediation

The process involves an Appeals Officer with the IRS Independent Office of Appeals (Appeals) who has been trained in mediation. The goal of mediation is to help you and Collection resolve the dispute.

The mediator's role is to facilitate communication. The mediator will work with you and Collection to obtain the information necessary to understand the nature of the dispute. This includes the issues involved and the positions of both parties.

The mediator may conduct both separate and joint discussions with you and Collection. The purpose is to help the two of you reach a mutually satisfactory resolution that is consistent with the applicable law. The mediator has no authority to require either party to accept any resolution.

Representation

You may represent yourself at the mediation session, or someone else can act as your representative.

For mediation to succeed, those who have the authority to make a decision must be present. If you decide to have someone represent you, that person must have the proper authorization to act on your behalf and to receive confidential information. You may use Form 2848, *Power of Attorney and Declaration of Representative* for this purpose.

You may also bring participants with you to support your position. The Appeals mediator, however, may limit the number of participants to facilitate the mediation session.

Appeals

You may withdraw from the mediation process anytime.

If any issues remain unresolved, you will retain all the usual appeal rights as explained in Publication 5, *Your Appeal Rights and How To Prepare a Protest If You Don't Agree*. For further information, see the Appeals Internet Web site at www.irs.gov/appeals.



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