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Rev. Rul. 2016-57: Updated “fast track” SB/SE mediation program in collection cases

The IRS today released an advance version of Rev. Proc. 2016-57 that creates a new fast track mediation program—SB/SE Fast Track Mediation-Collection (FTMC)—that is specifically directed at resolving certain collection cases and issues.

Rev. Rul. 2016-57 [PDF 77 KB] replaces and obsoletes a 2003 revenue procedure on IRS Appeals Office “fast track” mediation for taxpayers under the jurisdiction of the IRS Small Business / Self-Employed (SB/SE) division. FTMC allows taxpayers an opportunity to resolve certain cases pending in IRS Collection (e.g., offer-in-compromise and trust fund recovery penalty disputes) on an expedited basis with an Appeals Office mediator serving as a neutral party.

The IRS also has a separate program—Fast Track Settlement—that continues to be available to taxpayers in IRS Examination. That program does not provide an expedited Appeals alternative dispute resolution opportunity for taxpayers in Collection.

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