



TaxNewsFlash

United States



No. 2023-259
July 27, 2023

IRS request for comments on alternative dispute resolution programs

The IRS has issued a release asking for public input on improvements to certain post-filing alternative dispute resolution (ADR) programs currently offered to taxpayers.

According to the IRS release—[IR-2023-136](#) (July 26, 2023)—the IRS welcomes comments on all aspects of alternative dispute resolution practices. Comments can be sent to ap.adr.programs@irs.gov by August 25, 2023, specifically concerning:

- Reasons taxpayers choose not to use ADR programs, and potential modifications to these programs that can remedy taxpayer concerns
- Issues that are currently excluded from ADR programs that should not be excluded
- Other ways in which ADR programs could be improved
- Suggestions for how best to educate taxpayers and representatives about ADR programs
- Experiences with the use of mediators from the IRS Independent Office of Appeals, and suggestions for how Appeals can ensure that mediators promote an ADR engagement that is conducive to settlement
- Suggestions for how best to extend the use of these or other ADR programs to taxpayer segments that may be less aware of, or familiar with, ADR, such as small business and low-income taxpayers, and whether any unique characteristics of these segments necessitate modified ADR procedures
- Feedback about experiences with the IRS when ADR programs were offered or not offered by IRS personnel or were denied when requested by taxpayers
- Feedback about whether there are types of cases when ADR has proven particularly useful (e.g., valuation cases) and, if so, how ADR use can be increased in these types of cases
- Ideas to achieve tax certainty or resolution sooner beyond these existing ADR programs, including ideas for new ADR programs

kpmg.com/socialmedia



The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at + 1 202.533.3712, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)