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IRS Independent Office of Appeals announces formation of alternative dispute resolution program management office

The IRS Independent Office of Appeals today announced the formation of a new alternative dispute resolution (ADR) program management office, which will collaborate with the IRS business operating divisions to help taxpayers resolve tax disputes earlier and more efficiently.

According to the IRS release—<u>IR-2024-119</u> (April 24, 2024)—the IRS has offered ADR at various stages of the tax administrative process for years, but use of the programs has declined in recent years. The IRS is hoping to make its ADR programs (e.g., fast track settlement, fast track mediation, rapid appeals process, and post-appeals mediation) more attractive and accessible by increasing awareness, changing and revitalizing existing programs, and piloting new approaches. Specifically, the new office will:

- · Pilot changes to fast track settlement
- Remove barriers to participating in post-appeals mediation
- Test ADR programs that allow Appeals to help resolve or mediate disputes earlier in the examination process
- Streamline and clarify existing guidance
- · Remove barriers to enable easier use of and access to ADR
- Perform outreach and education, coordinate the training and support of mediators, collect data and monitor the effectiveness of ADR offerings

The IRS also reminded taxpayers that the traditional appeal process will remain available for those who choose it.

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