



Publication 3605 (Rev. 09-2002)
Cat. No. 29749Q

Fast Track Mediation

A Process for Prompt Resolution of Tax Issues

Qualifications

The Internal Revenue Service now offers fast track mediation services to help taxpayers resolve many disputes resulting from:

- examinations (audits)
- offers in compromise
- trust fund recovery penalties
- other collection actions (for example, certain qualifying collection due process cases)

Most cases that are not docketed in any court qualify for fast track mediation.

Advantages

Fast Track Mediation offers:

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

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

Excluded Cases / Issues

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

- Issues for which there is no legal precedent
- Issues where the courts have rendered opposing or differing decisions in different jurisdictions
- Industry Specialization Program issues
- An issue for which the taxpayer has filed a request

for competent authority assistance

- Service Center penalty appeals cases
- Service Center Offer in Compromise cases
- Collection Appeals Program cases
- Automated Collection System cases
- Constitutional 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.

In order to avail yourself of the mediation process, all documentation to consider your case must be provided to Compliance. On collection cases, you must be current with filing requirements and current with deposits.

Mediation can take place at the conference with the manager or afterwards. In either situation, you and the IRS representative must 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 the IRS representative 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 who has been trained in mediation. The goal of mediation is to help you and the IRS resolve the dispute.

The mediator's role is to facilitate communication. The mediator will work with you and the IRS 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 the Internal Revenue Service representative. 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 can bring anyone else you choose with you to support your position.

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 <http://www.irs.gov/appeals>