

Appeals Mediation Programs Online Self-Help Tool



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What is *Mediation*?

- Informal & flexible dispute resolution process
- Voluntary to both parties
- Nonbinding
- Appropriate when all issues fully developed
- Effective when *both parties* want resolution
- A chance to avoid lengthy appeal or costly litigation



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Self-Help Tool on IRS.gov

The tool is designed to explain the different mediation programs available, and will:

- Help you know when to discuss mediation with the IRS person assigned to your case
- Help you decide which mediation program best fits your needs
- Provide application instructions

Visit IRS.gov and type “mediation self help” in the search box.



Online Self-Help Tool – Screen Shot

APPEALS MEDIATION PROGRAMS - Online Self-Help Tool (24)

If an IRS person is currently assigned to your case, then mediation might be an available option. If you're not sure whether the IRS person assigned to your case is an auditor, collection officer, or from the IRS Office of Appeals, review this table:

IF Title of IRS Contact Person is...	AND Key Words Found in Letter are...	THEN IRS Person is...
<ul style="list-style-type: none"> • Revenue Agent • Tax Compliance Officer 	<ul style="list-style-type: none"> • Examination • Unreported income • Proposed adjustment • Explanation of Changes 	<ul style="list-style-type: none"> • An IRS Auditor
<ul style="list-style-type: none"> • Revenue Officer 	<ul style="list-style-type: none"> • Unpaid tax • Balance due • Seize • Levy • Lien • Collect 	<ul style="list-style-type: none"> • An IRS Collection Officer
<ul style="list-style-type: none"> • Appeals Officer • Settlement Officer 	<ul style="list-style-type: none"> • Hearing • Conference • Determination • Sustain 	<ul style="list-style-type: none"> • The IRS Office of Appeals

If you received a letter(s) from IRS but no individual IRS person's name is listed as the person to contact in the upper right portion of the first page of the letter, then mediation is not an option and you need to follow the instructions in the letter.



Online Self-Help Tool – Eligibility

Basic program eligibility requirements:

- You want to resolve a tax dispute at the earliest opportunity;
- Your case is still under consideration with no letter received from IRS offering appeals rights;
- There are a limited number of disputed issues;
- You have provided IRS information to support your position.



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Appeals Information on IRS.gov

- If this tool does not fit your needs, visit IRS.gov's Web page, *What Can You Expect from Appeals?* to learn more about the IRS Office of Appeals.
- Type "What Can You Expect from Appeals" into the IRS.gov search box.



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