

Part IV. Items of General Interest

Extension of Test of Mediation Procedure for Appeals

Announcement 97-1

SUMMARY: This document extends the test of the mediation procedure set forth in Announcement 95-86, 1995-44 I.R.B. 27, for an additional one-year period beginning on January 13, 1997.

FOR FURTHER INFORMATION CONTACT: Thomas Carter Louthan, Director, Office of Dispute Resolution and Specialty Programs, National Office Appeals, (202) 401-4098 (not a toll-free number).

EXTENSION OF TEST OF MEDIATION PROCEDURE FOR APPEALS

Summary: This procedure allows taxpayers, in certain cases that are already in the Appeals administrative process and that are not docketed in any court, to request mediation of one or more issues as a dispute resolution technique. Under the procedure, the taxpayer and Appeals attempt to negotiate a settlement, assisted by an objective and neutral third party who has no authority to impose a decision. This document extends the test of the mediation procedure set forth in Announcement 95-86 for an additional one-year period.

Background: Announcement 95-86, which contains the procedures that taxpayers may use to request mediation, applies to issues in Coordinated Examination Program cases assigned to Appeals Team Chiefs. A one-year test of the mediation procedure concluded on October 30, 1996. During this period, nine requests for mediation were made, in which four were approved. The mediation program is consistent with IRS' efforts to improve tax administration, provide customer service and reduce taxpayer burden. During the additional one-year test period, Appeals will try mediation in more cases so that the program can be further evaluated.

Effective Date: This Announcement ex-

tends the test of the mediation procedure set forth in Announcement 95-86 for an additional one-year period beginning on January 13, 1997.

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