

Extension of Test of Mediation Procedure for Appeals

Announcement 2001–9

Summary: This document extends the test of the mediation procedure set forth

Position Title Changes

Old

National Director of Appeals
Assistant Regional Director of Appeals (ARDA-LC)
Appeals Associate Chief
Appeals Team Chief

New

Chief Appeals
Area Director
Appeals Team Manager
Appeals Team Case Leader

in Announcement 98–99, 1998–2 C.B. 650, for an additional one-year period beginning on January 16, 2001, the date this announcement is published in the Internal Revenue Bulletin.

The mediation 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.

Background: Announcement 98–99, which contains the procedures that taxpayers may use to request mediation, applies to factual issues involving an adjustment of \$1 million or more that are already in the Appeals administrative process. A two-year test of the mediation procedure concluded on November 15, 2000.

As Appeals transitions to its modernized structure, it is considering proposals to expand its alternative dispute resolution (ADR) processes. After this review is completed, Appeals plans to promulgate guidance expanding the mediation program as provided for under § 7123(b)(1) of the Internal Revenue Code.

Changes: To meet the goals of the Service’s restructuring, Appeals has reorganized its staffing. Therefore, position and office titles in Announcement 98–99 are substituted as follows, along with an updated mailing address for Headquarters Appeals:

Office Title/Address Changes

Old

National Director of Appeals
901 D Street, SW
Box 68
Washington, DC 20024
Attn: C:AP:ADR & CS, Room 236

National Office Appeals

Appeals Region

Office of Alternative Dispute Resolution
and Customer Service Programs

New

Chief Appeals
1099 14th Street, NW
Suite 4200 - East
Washington, DC 20005
Attn: Appeals LMSB Operations

Headquarters Appeals

Appeals Area

Appeals LMSB Operations

In addition to the above changes, responsibility for the management of the Appeals mediation program has been transferred from the Office of Alternative Dispute Resolution and Customer Service Programs to Appeals LMSB Operations.

Effective Date: This Announcement extends the test of the mediation proce-

dure set forth in Announcement 98–99, for an additional one-year period beginning on January 16, 2001, the date this Announcement is published in the Internal Revenue Bulletin.

Drafting Information: The author of this announcement is Sandy Cohen, Appeals LMSB Operations, Headquarters

Appeals. For further information regarding this announcement, call Mr. Cohen at (202) 694-1818 (not a toll-free number).