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will look to revitalize existing ADR programs.

Jason Bramwell • Apr. 24, 2024



The newly formed Alternative Dispute Resolution Program Management Office, an arm of the IRS Independent Office of Appeals, will work with the agency's business operating divisions—Wage & Investment, Large Business & International, Small Business/Self-Employed, and Tax Exempt and Government Entities—to help taxpayers resolve tax disputes earlier and more efficiently, the IRS said on April 24.

“This new office will revitalize existing programs and pilot new initiatives as part of

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The IRS said it wants to make its existing ADR programs, such as Fast Track Settlement, Fast Track Mediation, Rapid Appeals Process, and Post-Appeals Mediation, more attractive and accessible for everyone by increasing awareness, changing and revitalizing existing programs, and piloting new approaches.

“We’re excited to give our programs the focus they merit,” said Elizabeth Askey, acting chief of Appeals at the IRS.

She said Michael Baillif, who recently joined the IRS Independent Office of Appeals as a senior advisor, will serve as the director of the new office. He spent 11 years as an attorney advisor for the Taxpayer Advocate Service, as well as 13 years at Big Four firm EY, six of which were as associate general counsel, according to his LinkedIn profile.

“He has extensive dispute-resolution experience in both the private sector and the IRS, and I know he’ll be excellent in this role,” Askey said.

Among other things, the Alternative Dispute Resolution Program Management Office will pilot changes to Fast Track Settlement—a program that allows Appeals to mediate disputes between a taxpayer and the IRS while the case is still in Exam’s jurisdiction, according to the IRS.

More specifically, the new office will also remove barriers to participating in Post-Appeals Mediation—a program that introduces a new mediator if the parties are unable to reach agreement during traditional Appeals settlement negotiations.

The Alternative Dispute Resolution Program Management Office also plans to:

- Test alternative dispute resolution programs that allow Appeals to help resolve or mediate disputes earlier in the examination process;

- Streamline and clarify existing guidance; and

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it, the IRS said.

These proposed alternative dispute resolution enhancements are a result of input the agency received from both internal and external stakeholders who submitted comments in response to the [IRS's July 27, 2023 request](#), and recent reports from the [Government Accountability Office](#) and the [Taxpayer Advocate Service](#). The office is still developing the proposed pilots and changes to existing programs, and will communicate changes as they become available, the IRS said.

Questions or comments about the proposal can be submitted to the Alternative Dispute Resolution Program Management Office at ap.adr.programs@irs.gov.

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