

New IRS Pilot Programs

For two years that began on December 1, 2008, the IRS will offer post-Appeals and arbitration for Offers in Compromise (settling tax liability for less than 100% on the dollar) and Trust Fund Recovery Penalty (for owners personally liable for income tax withholding and employees' FICA). The programs are available to those who file appeals in the IRS offices in Phoenix, Arizona; San Francisco, California; Atlanta, Georgia; Chicago, Illinois; Indianapolis, Indiana; Louisville, Kentucky; Cincinnati, Ohio; and Houston, Texas. The mediation process applies to both legal and factual issues; the arbitration process is limited to factual issues. To learn more, read Internal Revenue Bulletin Announcement 2008-111.