

## **IRS AUDIT SETTLEMENTS**

(IRS Settlement Goal – 85% of Audits)

Five separate chances to settle:

**(1)Auditor Level**

Audit report with proposed tax return changes.

**(2)Auditor Supervisor**

Review audit report with auditor supervisor.

**(3)IRS Appeals Conference**

Appeal tax audit decision to local IRS Appeal Office (separate from and independent of IRS audits) Appeal Settlement Goal: 85% of all appeals.

**(4)IRS/Fast Track Mediation**

Upon taxpayer request, IRS Appeals officer mediates non-docketed tax cases.

**(5)U.S. Tax Court**

Taxpayer may file case in U.S. Tax Court without paying proposed tax due (unlike U.S. District Court, Court of Claims). Pending cases are assigned to IRS Appeals for settlement.