



TaxNewsFlash

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IRS launches two-year post appeals mediation pilot program

The IRS Independent Office of Appeals is launching a two-year pilot program to make post appeals mediation (PAM) more attractive to taxpayers.

According to the IRS release—[IR-2025-100](#) (October 1, 2025), taxpayers can request PAM at the conclusion of an unsuccessful Appeals proceeding, and if the request is accepted, the parties meet in an accelerated mediation session when they make a final attempt to negotiate a mutually acceptable resolution. These sessions usually last one day. They are facilitated by an Appeals mediator with no connection to the underlying case, and taxpayers are invited to include a co-mediator at their own expense. The mediators promote settlement negotiations between the parties while helping them define the issues and identify common ground.

Under the new PAM pilot, cases will be reassigned to an Appeals team unconnected with the underlying case who will represent Appeals in the mediation session. Otherwise, all aspects of PAM will remain the same. This change is not intended to create a new appeal, but instead to facilitate an expedited fresh look at the case in which mediators help the parties explore all potential paths to resolution prior to potential litigation.

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