

**RESOLVING STATE AND FEDERAL TAX DISPUTES
BY
USING ALTERNATE DISPUTE RESOLUTION**

**Idaho State Bar Dispute Resolution Section
April 26, 2018
12:00 p.m.**

- I. Unique characteristics
 - A. Government as a party
 - 1. Internal Revenue Service
 - 2. Department of Justice
 - 3. State taxing authority
 - 4. Local government
 - B. Knowledge of tax law
- II. State tax disputes – Idaho
 - A. Idaho Code Section 63-118
 - 1. Provides authority to ISTC to mediate or arbitrate
 - 2. Requires appointment of a Commissioner as ADR coordinator and a staff member as assistant coordinator
 - B. Use
- III. State tax disputes
 - A. What is the Multistate Tax Commission
 - B. A key purpose is to minimize or avoid duplicative taxation among the states
 - 1. Example
 - C. ADR program
- IV. Federal tax disputes
 - A. IRS Appeals Office
 - B. Appeals' mediation procedure

C.

Type of Taxpayer	Stage of IRS Process			
	Pre-Filing	Examination	Collection	Appeals
Large Business and International	<ul style="list-style-type: none"> • Compliance Assurance Process 	<ul style="list-style-type: none"> • Fast Track Settlement • Early Referral 		<ul style="list-style-type: none"> • Post Appeals Mediation
Small Business/ Self-Employed		<ul style="list-style-type: none"> • Fast Track Settlement • Early Referral 	<ul style="list-style-type: none"> • Fast Track Mediation 	
Tax Exempt/ Government Entities		<ul style="list-style-type: none"> • Fast Track Settlement • Early Referral 		

D. Mediation of tax cases in the courts

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