



## How Does Mediation Work?

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Mediation is an informal process in which an impartial third party, known as a mediator, tries to help disputing parties reach an agreement. The following table explains what mediation is and what it is not:

Mediation is...	Mediation is not...
Voluntary to both parties.	Required by either party in any instance.
Nonbinding, meaning each party retains 100% control over every decision they make and comes to the mediation session with an effective veto over its outcome. No one, including the mediator, can force either party to do something they don't agree to do.	A process in which the parties in the dispute offer arguments directly to the mediator hoping to "win."
Effective when both parties have a desire to resolve the disputed issue.	Effective if either party believes the only way the dispute will get resolved is if the other party concedes or gives up on its position.
Appropriate when all issues are fully resolved except the issue for which mediation is requested.	A time to present new information or raise new issues.
A chance to avoid a lengthy appeal process or costly litigation.	A chance to try and get just a little better deal or buy more time before IRS closes its case.

### Role of the Mediator

Mediators have no decision-making authority, meaning they cannot impose a decision or conclusion over an individual fact or overall issue. Mediators are impartial with no stake in the final settlement reached by the parties. Mediators fulfill their role of helping the parties reach an agreement by:

- Facilitating communication between the disputing parties.
- Assisting in identifying core issues or barriers to settlement.
- Providing perspective and encouragement.
- Ensuring a level playing field and mutual respect during the mediation session.

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