**MEDIATION GUIDELINES**

Under G.L. c. 58A, § 8A, the Board is authorized to “employ alternative dispute resolution techniques including, without limitation, mediation and arbitration.” The Board has exercised this authority by establishing a mediation program to facilitate the expeditious and informal resolution of cases. The mediation program affords parties the opportunity to meet and discuss their case with Board mediators, with the goal of resolving the case without a trial or, if the case cannot be resolved, narrowing the contested issues for trial.

The mediation conference will be held at the Board’s Boston offices or via remote video communication. One or more members of the Board’s mediation team, comprised of Board attorneys and chief counsel, will facilitate the mediation. Unlike a trial, no formal presentation of evidence or testimony is expected at the mediation conference. However, for the conference to be productive, the parties should be able to explain their positions with some degree of specificity. The Board’s mediators will attempt to facilitate the parties’ discussion, but will not impose a resolution. Any recommendations offered by the Board’s mediators are non-binding; if the parties are not able to reach agreement, they will have a hearing at a later date which will be presided over by a Board commissioner who was not present at the mediation conference.

If you would like to request mediation, please fill out the form below and mail to the Board at the address indicated. If we determine that mediation is appropriate for your case, we will contact the other party and you will receive a date and time for the mediation conference. If your case is not suitable for mediation, we will notify both parties, and the case will proceed to a hearing.

An appellant who files under the small claims procedure involving the Commissioner of Revenue may request mediation simply by checking the appropriate box on the Petition.

**Please Note:** To request mediation, you must first file an appeal at the Board **and** the Board’s statutory jurisdictional requirements must be met for a case to be mediated.

If you have any questions concerning the mediation program, you may email David Cella at david.a.cella@mass.gov.

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MEDIATION REQUEST FORM

Please fill out this form and return to the address below.

Your Name: Other party:

Docket Number: Your phone number:

Your address:

Return to: Massachusetts Appellate Tax Board

Mediation Coordinator

100 Cambridge Street, Suite 200

Boston, MA 02114