



## IRS establishes Office of Conservation Easements and transitions settlement process

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WASHINGTON — Recognizing the important role conservation and historic preservation easements can play, as well as the specialized tax, valuation, contractual, and procedural issues they present, the Internal Revenue Service today announced the establishment of an Office of Conservation Easements.

Experience administering the initiative, together with engagement with taxpayers, has shown that [standardized, unsolicited settlement letters on](#) a rolling basis, each with a fixed response period, are not well suited to the full range of conservation easement cases. Partnership agreements, insurance arrangements, procedural posture, and other circumstances may differ materially and affect when and how taxpayers evaluate settlement.

The Office will centralize technical expertise and coordinate policy, enforcement, and case-resolution strategy across the IRS and with the Office of Chief Counsel. It will support engagement with taxpayers, practitioners, conservation and historic preservation organizations, and other stakeholders. The Office will also work with Treasury to evaluate administrative and legislative options that advance Congress's conservation and historic preservation objectives, promote consistent tax administration, and strengthen valuation integrity.

As part of this transition, the IRS will conclude the current uniform settlement initiative effective today and will not issue any additional uniform settlement letters under the [May 13 program](#). Any deadlines for accepting previously issued offers are withdrawn. Prior elections to participate in the May 13 settlement framework will remain in effect and will be processed in accordance with their terms.

Taxpayers with pending cases may continue to request settlement under the May 13 framework through their assigned IRS examination or Chief Counsel representative. If the case remains eligible, the IRS will issue a new offer on the same standardized terms. Individual cases may continue to be resolved on different terms where warranted by the hazards of litigation. This transition does not signal a new or more favorable standardized offer. Rather, it ends issuance of uniform offers and deadlines.

Taxpayers should continue working directly with their assigned representatives on case-specific matters and settlement requests. Once operational, the Office of Conservation Easements will provide central coordination and a channel for general inquiries. Additional contact information will be announced separately.