

PROTECTING TAXPAYERS' RIGHTS

The Internal Revenue Service touches the lives of almost every American. The IRS is striving to ensure that all taxpayer contacts are conducted in a courteous, respectful manner. The most important consideration for the IRS in these contacts is the protection of a taxpayer's rights. The IRS has taken many steps in written rules, in policies, in training, in guidance and in evaluations, to ensure taxpayers' rights are protected.

- All IRS employees who have contact with taxpayers are trained in IRS's commitment to the fair and impartial treatment of taxpayers. IRS employees in Collection, Examination and Customer Service all receive training on the provision of both the first and the second Taxpayer Bill of Rights as well as training in quality customer service.
- Customer Service Representatives who answer taxpayers' questions on both tax law and on individual accounts are regularly monitored, not just for the accuracy of their answers, but also for how courteously they treat taxpayers.
- Publication 1, Your Rights as a Taxpayer, is given to every taxpayer selected for an audit. This publication outlines a taxpayer's right to privacy and confidentiality, to professional and courteous service, to representation, to help from the Problem Resolution Office, and to administrative and judicial review. These rights are guaranteed by law.
- IRS's Policy Statement P-1-20, approved in 1973 and used for all enforcement officers, appeals officers and reviewers, strictly prohibits the use of enforcement results and statistics to evaluate those officers. The Taxpayer Bill of Rights, passed in 1988, made this policy law.
- Taxpayers who have encountered difficulties resolving problems through normal IRS channels may be helped by the Problem Resolution Program. Generally, if the Service has not resolved a problem within a reasonable amount of time, or after a couple of inquiries by the taxpayer, the problem qualifies for PRP handling.

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- The enactment of the Taxpayer Bill of Rights authorized “Taxpayer Assistance Orders,” which provide relief for taxpayers who might suffer hardships as a result of a planned enforcement action by the IRS. In 1996, the IRS received approximately 30,000 requests for relief. More than 35% of these requests were initiated by IRS employees who recognized the potential hardship and took steps to stop the enforcement action.
- Enforcement managers are required to prepare quarterly certifications for the district director to report any violations of the proper use of statistics. These certifications must give a detailed description of the violation and what corrective action was taken. The district director must then send this certification forward to the Commissioner.
- Revenue officers and revenue agents are evaluated on a variety of job standards that include customer relations. This standard requires agents to conduct themselves in a “courteous, firm and professional manner.” In addition, this standard requires agents to ensure that they fully explain to taxpayers their rights under the law.
- The Collection Appeals process allows certain collection actions, such as filing of liens or seizures, to be appealed either before or after the action occurs. Normally, the IRS will stop the collection action until the appeal is settled.

The training, the policies and the procedures that the IRS has put in place contribute to ensuring that taxpayers are treated with respect and dignity, and that their rights are protected. These rights are guaranteed by law. Many of these laws are contained within the Internal Revenue Code. Some of those sections covered by the code are as follows:

Sec. 6331(d) - (added by TBOR 1) - Requires notice in writing 30 days prior to making a levy.

Sec. 6343(d) - (added by TBOR 2) - Authorizes the return of levied property in certain cases.

Sec. 6323(j) - (added by TBOR 2) - Authorizes the release of filed lien in certain cases.

Sec. 6326 - Allows for the administrative appeal of liens.

Sec. 7605 - Protects taxpayers from being subject to unnecessary audits.

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Sec. 7609 - Requires notice to taxpayer when summons is made to third party.

Sec. 7811 - Authorizes Taxpayer Assistance Orders.

Sec. 7430 - Allows for awards of reasonable administrative costs and reasonable litigation costs when IRS advances unreasonable positions.

Sec. 7431 - Authorizes civil action for damages for disclosure of return and return information.

Sec. 7432 - Authorizes civil action for damages for failure to properly release lien.

Sec. 7433 - Authorizes civil action for damages for certain unauthorized collection actions.

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