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THE TAX LAWYER

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TAXES 6/10/2014

### IRS Announces A Taxpayer Bill Of Rights

Are feeling disgruntled or upset about your latest tax bill or the unsatisfying interaction you had with the IRS? You're not alone, and the IRS is trying to make sure you know you have some rights when you're facing the often daunting tax process. You may have thought *Congress* would pass a taxpayer bill of rights, as it did twice in the 1990s.

But the IRS has done it on its own, adopting a "[Taxpayer Bill of Rights](#)." It takes existing rights in the tax code and groups them into 10 categories. The IRS says it had extensive discussions with the [Taxpayer Advocate Service](#). National Taxpayer Advocate Nina E. Olson has been talking about this for years, and even listed it as her top priority in her [most recent Annual Report to Congress](#).

"Congress has passed multiple pieces of legislation with the title of "Taxpayer Bill of Rights," [Olson](#) said. "However, taxpayer surveys conducted by my office have found that most taxpayers do not believe they have rights before the IRS and even fewer can name their rights. I believe the list of core taxpayer rights the IRS is announcing today will help taxpayers better understand their rights in dealing with the tax system."

# TAXPAYER BILL OF RIGHTS

## THE RIGHT TO...

- › Be Informed
- › Quality Service
- › Pay No More than the Correct Amount of Tax
- › Challenge the IRS's Position and Be Heard
- › Appeal an IRS Decision in an Independent Forum
- › Finality
- › Privacy
- › Confidentiality
- › Retain Representation
- › A Fair and Just Tax System, Including Access to the Taxpayer Advocate Service

Know Your Rights.



*Taxpayer Bill of Rights*

Like the U.S. Constitution's Bill of Rights, the Taxpayer Bill of Rights contains 10 provisions. They are:

1. The Right to Be Informed
2. The Right to Quality Service
3. The Right to Pay No More than the Correct Amount of Tax

4. The Right to Challenge the IRS's Position and Be Heard
5. The Right to Appeal an IRS Decision in an Independent Forum
6. The Right to Finality
7. The Right to Privacy
8. The Right to Confidentiality
9. The Right to Retain Representation
10. The Right to a Fair and Just Tax System

The rights have been incorporated into IRS Publication 1, "[Your Rights as a Taxpayer](#)," that's sent to millions of taxpayers who receive IRS notices on issues ranging from audits to collection. The rights will also be publicly visible in all IRS facilities for taxpayers and employees to see.

The publication initially will be available in English and [Spanish](#), and updated versions will soon be available in Chinese, Korean, Russian and Vietnamese. The IRS has also created a [special section of the IRS website](#) to highlight the 10 rights.

IRS Commissioner Koskinen said "While these rights have always been there for taxpayers, we think the time is right to highlight and showcase these rights for people to plainly see. I also want to emphasize that the concept of taxpayer rights is not a new one for IRS employees; they embrace it in their work every day. But our establishment of the Taxpayer Bill of Rights is also a clear reminder that all of the IRS takes seriously our responsibility to treat taxpayers fairly."

*You can reach me at [Wood@WoodLLP.com](mailto:Wood@WoodLLP.com). This discussion is not intended as legal advice, and cannot be relied upon for any purpose without the services of a qualified professional.*