

IRS EMPHASIZES TAXPAYER RIGHTS

During the 2001 filing season, taxpayers will benefit from a wide array of taxpayer rights that are the direct result of legislative efforts beginning with the Taxpayer Bill of Rights in 1988 and continuing through the IRS Restructuring and Reform Act of 1998.

The IRS is dedicated to safeguarding taxpayer rights. The concept is a central part of the IRS mission to ensure a tax system that applies the tax law "with integrity and fairness to all."

During the past decade, the Taxpayer Advocate Service has been given greater authority and independence within the IRS to protect and assist taxpayers. Taxpayers who have been unsuccessful resolving issues with the IRS through normal channels have the right to contact the Taxpayer Advocate by calling, toll free, 1-877-777-4778. The Taxpayer Advocate can offer special help if an IRS action is causing the taxpayer significant hardship. Additional information regarding this service is available on the IRS Internet site at www.irs.gov/ind_info/advocate.html.

Right to Information

Taxpayers have a right to obtain information about their rights and details about IRS actions. The IRS produces publications about taxpayer rights, the examination (audit) process, the collection process, and the appeals process. Publication 594, "What You Should Know About the IRS Collection Process," is usually mailed with any collection notice that is being sent to a taxpayer. The IRS posts taxpayer information publications to the IRS Internet site at www.irs.gov. Useful IRS publications about taxpayer rights include:

- Publication 1, "Your Rights as a Taxpayer."
- Publication 5, "Your Appeal Rights and How to Prepare a Protest if You Don't Agree."
- Publication 556, "Examination of Returns, Appeal Rights, and Claims for Refund."
- Publication 1660, "Collection Appeal Rights."

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Right to Privacy

No individual, organization or company will be given access to the personal tax information taxpayers provide to the IRS without the taxpayer's permission except as authorized by law. (The law allows the IRS to provide certain information to state governments and federal agencies on a limited basis.)

The IRS has established the position of Privacy Advocate to make sure its employees are following the law and IRS policies to respect taxpayers' privacy.

Right to Professional and Courteous Service

Taxpayers have every right to expect professional and courteous service from IRS employees over the telephone or at IRS offices. Taxpayers have several avenues available to get help. They can visit their local IRS office to get help and to find out about their accounts. Also, they can call the IRS toll-free telephone number 1-800-829-1040. Tax forms, publications, and other information can be found on the IRS Internet site – *www.irs.gov* – or by calling 1-800-829-3676.

Payment Rights

Taxpayers have a right to pay only what they owe. Taxpayers are responsible for paying only the correct amount of tax due under the law – no more, no less. Certain taxpayers have a right to make installment payments. Taxpayers who owe less than \$10,000 have the right to pay what they owe through a payment plan if, during the preceding five tax years, they have filed all necessary tax returns in the past, paid those related taxes, and have not entered into an installment agreement with the IRS. They must be financially unable to immediately pay the full amount of tax owed, but must agree to pay it within three years.

Right To Be Heard

Taxpayers have a right to be heard in an impartial atmosphere. To safeguard that right, the tax law allows a taxpayer to be accompanied and represented by an attorney, Certified Public Accountant, enrolled agent or enrolled actuary during an interview with the IRS.

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Right to Due Process

Taxpayers have a right to be protected under due process. If the IRS finds that a taxpayer owes tax, it must follow certain guidelines in determining the tax, notifying the taxpayer of the liability, and collecting the tax. Before the IRS can begin the collection process of filing a lien on a taxpayer's property, it must assess the liability and send the taxpayer a bill (Notice and Demand for Payment), which describes what the taxpayer owes. Only if the taxpayer neglects or refuses to pay the tax can the IRS begin collection activities.

Taxpayers have a right to Appeals and Judicial Review. If a taxpayer disagrees with the IRS about the amount of the tax liability or certain collection actions, he has the right to ask the Appeals Office to review the case. The Appeals Office is separate and independent of the office that audits tax returns or is responsible for collecting what is due. The taxpayer also has the right to ask a court to review it.

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