

IRS TAX TIP 2001-29

TAXPAYER RIGHTS A PRIORITY FOR IRS

WASHINGTON -- The law that required the IRS to reorganize also required the tax agency to include the protection of taxpayer rights as one of its most important values. In its day-to-day operations, the IRS and its employees make taxpayer rights a top priority. This includes explaining those rights to taxpayers, keeping taxpayer information private and confidential and being professional and courteous.

Besides what is expected of IRS employees, taxpayers have many other rights. They have the right to have someone represent them before the IRS and to accompany them to any meeting with IRS employees. When there is a disagreement, they have the right to request that the independent IRS Appeals office review the case. Taxpayers who still disagree can put their case before the court system.

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.

To let taxpayers know about their rights, the IRS produces Publication 1, Your Rights as a Taxpayer. (There is also a Spanish language version – Publication 1SP.) These publications, which highlight taxpayer rights and related IRS programs, are available on the Internet at www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).