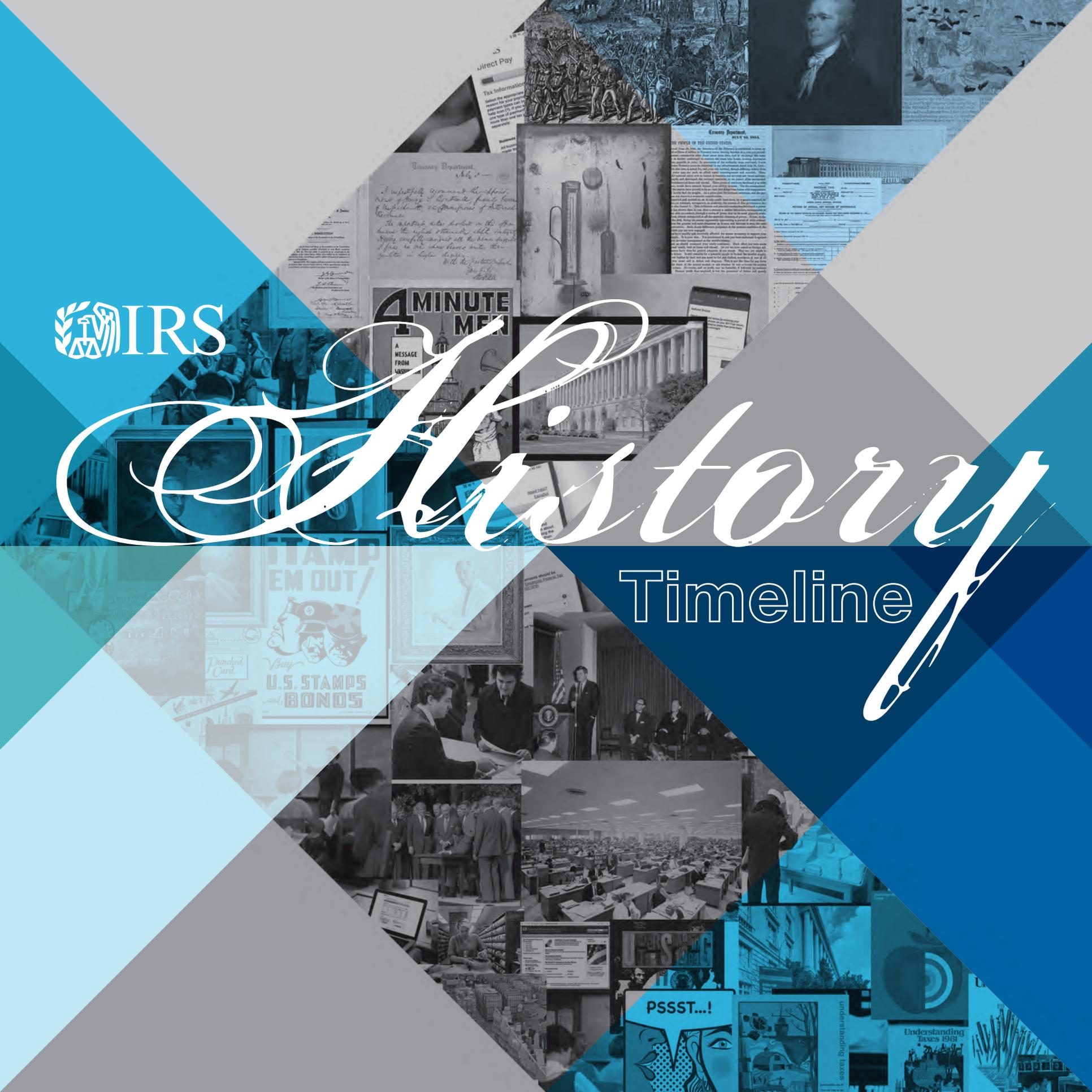




History

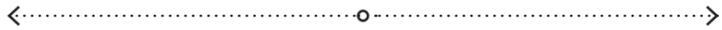
Timeline



This book is made in collaboration with
Office of Online Services and the IRS Design Office

IRS

HISTORY

A horizontal dotted line with arrowheads at both ends and a small circle in the center, positioned between the words 'HISTORY' and 'TIMELINE'.

TIMELINE

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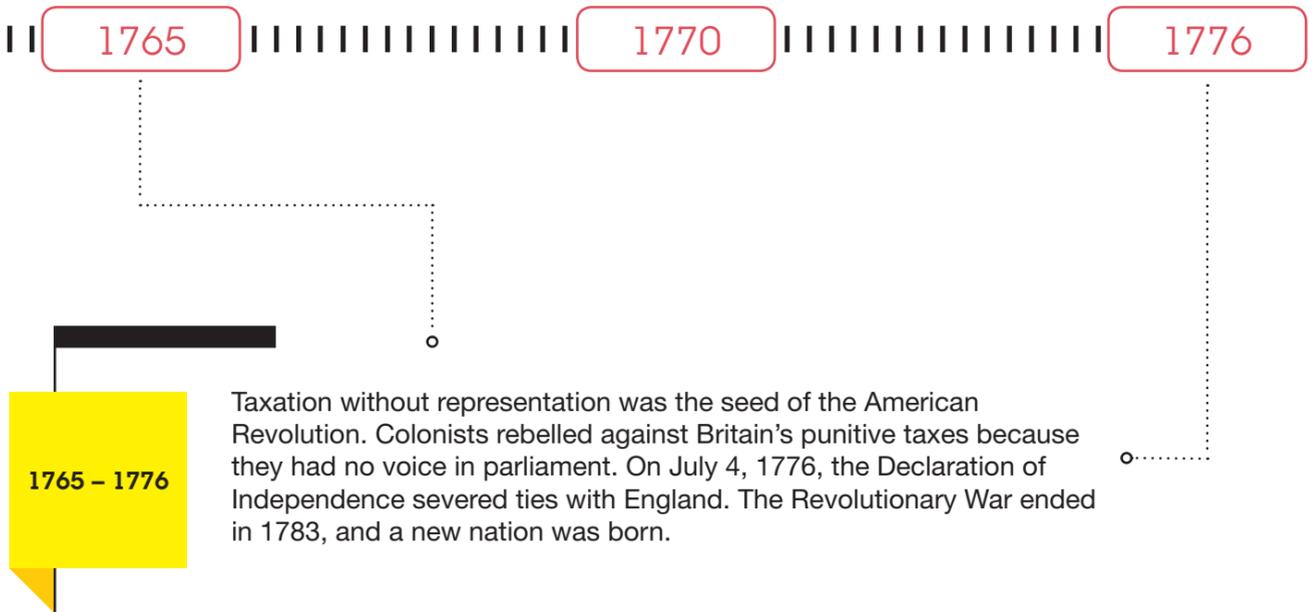


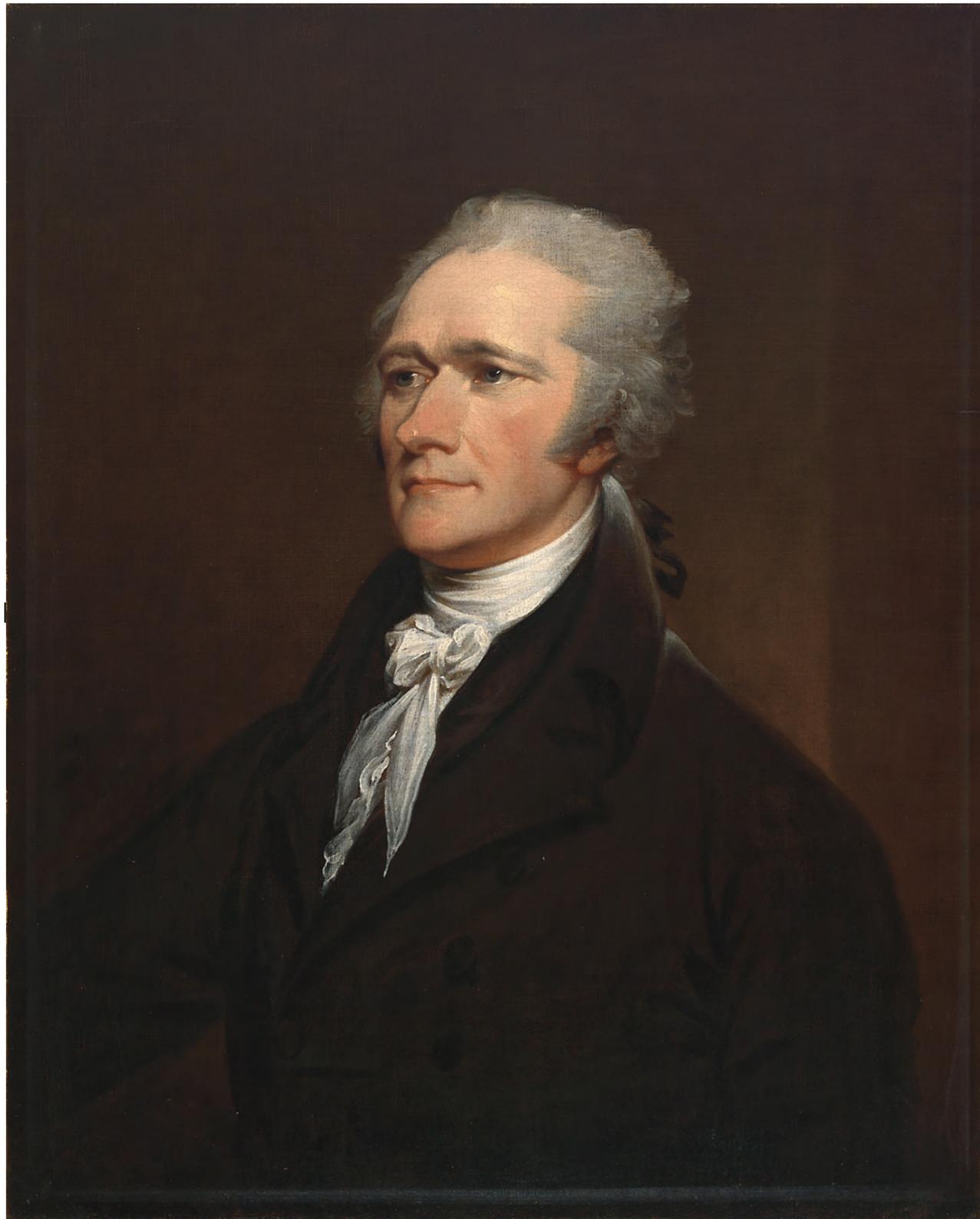
Working with teams from Communications and Liaison, Online Services, Criminal Investigation, and Facilities Management Support Services, the IRS Design Office created four captivating wall murals and multiple corner banners. These were installed in 2016. In 2017, Online Services initiated and led a project to translate the content from the murals and banners into an engaging online experience. This project let the team push the limits of IRS.gov’s new Drupal content management system and explore capabilities that will better serve taxpayers online. The History of the IRS on IRS.gov has been a cross-divisional project with passionate volunteers from the organizations above and from Privacy Government Liaison and Disclosure, Information Technology, and the Office of the Commissioner. The content from the four murals and the resulting digital experience reflects contributions from retirees, employees across the Service, the *IRS Historical Fact Book: A Chronology*, and other historical sources. This project was initiated by Commissioner John Koskinen, who privately funded four wall art installations at IRS Headquarters to capture the rich history of the IRS. The project was completed under Commissioner Charles Rettig with a single vision: to acknowledge the people of the IRS and their longstanding commitment to serving the American public. The rich and storied history of the IRS reinforces that commitment time and again. As you browse through a timeline that begins in the 1700s with the American Revolution and continues through the December 2017 passage of the Tax Cuts and Jobs Act, you will see the IRS’s ongoing dedication to service and to the citizens of this nation. As the history of the Service carries forward, more acts of service will be added. Visit the living timeline on IRS.gov under About Us (www.irs.gov/about-IRS) and see how the commitment that has marked our history defines our future.



The Bloody Massacre Perpetrated in King Street, Boston on March 5, 1770. | Paul Revere | 1770 | Prints and Photographs Division, Library of Congress

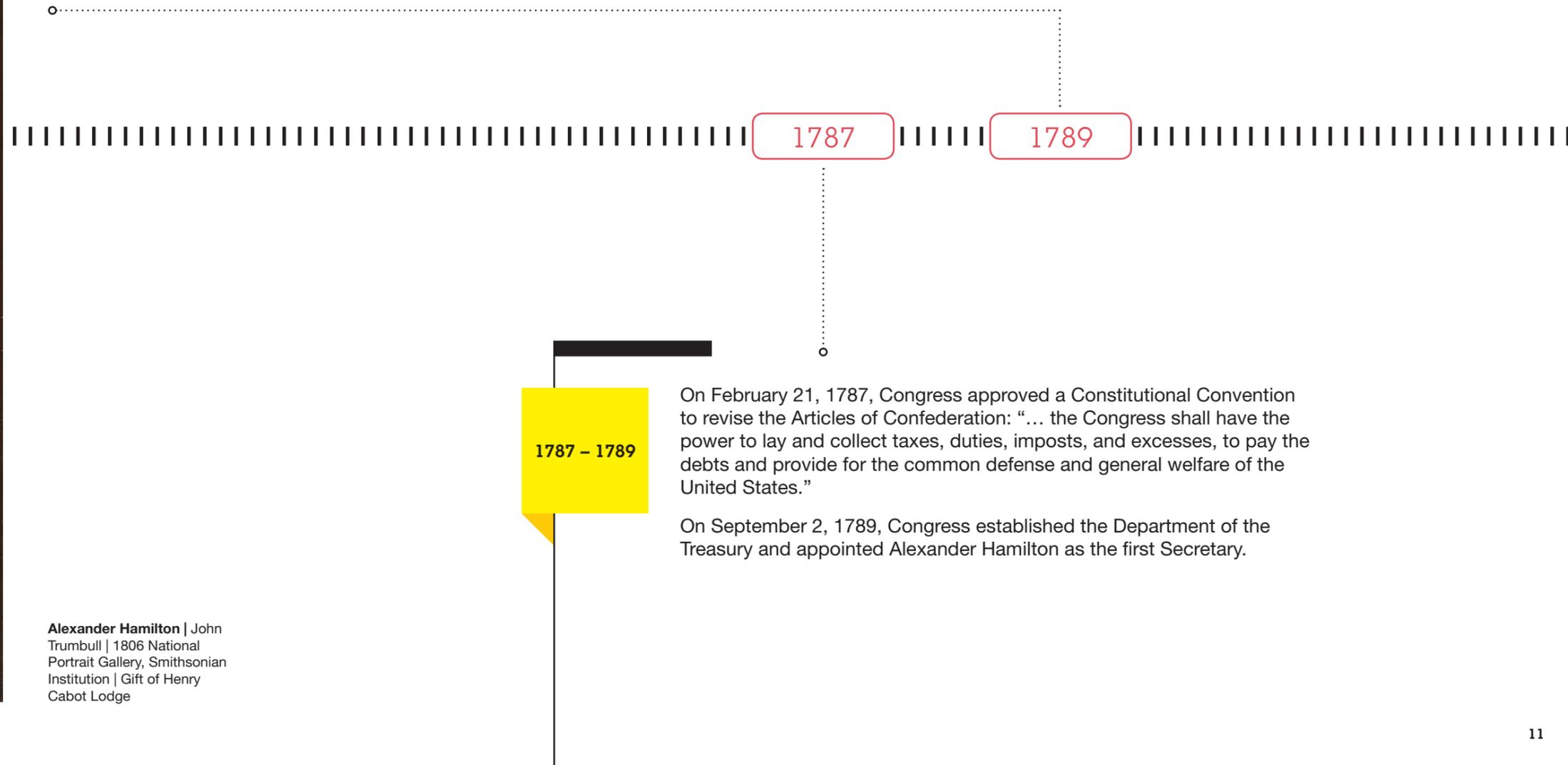
TAXES AND REVOLUTION





Alexander Hamilton | John Trumbull | 1806 National Portrait Gallery, Smithsonian Institution | Gift of Henry Cabot Lodge

EVOLUTION OF TAXATION



1787

1789

1787 - 1789

On February 21, 1787, Congress approved a Constitutional Convention to revise the Articles of Confederation: "... the Congress shall have the power to lay and collect taxes, duties, imposts, and excises, to pay the debts and provide for the common defense and general welfare of the United States."

On September 2, 1789, Congress established the Department of the Treasury and appointed Alexander Hamilton as the first Secretary.

THE WHISKEY REBELLION



Washington Reviewing the Western Army at Fort Cumberland, Maryland | Frederick Kemmelmeyer | circa 1795 | Metropolitan Museum of Art | Gift of Edgar William and Bernice Chrysler Garbisch, 1963

1794

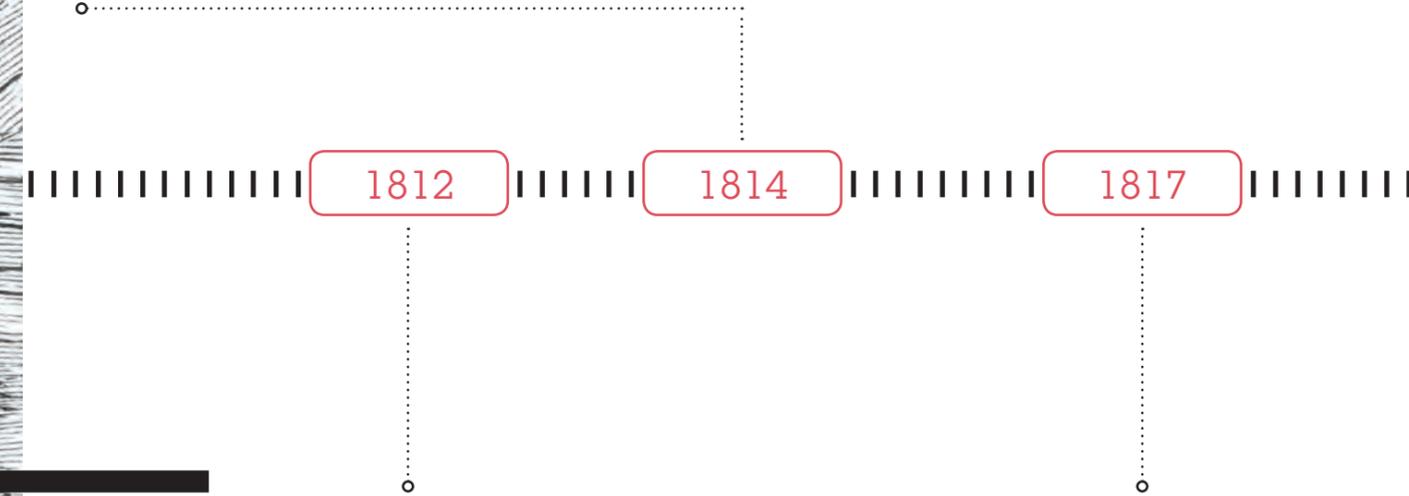
1795

1794

1794 saw the first outright challenge to the U.S. government's revenue laws when a federal court summoned 75 distillers in western Pennsylvania to appear in court and explain why they shouldn't be arrested for whiskey tax evasion. The Whiskey Rebellion set up a clash between citizens and federal officers. The federal government prevailed, but at a cost of \$1.5 million to American taxpayers.



THE WAR OF **1812**

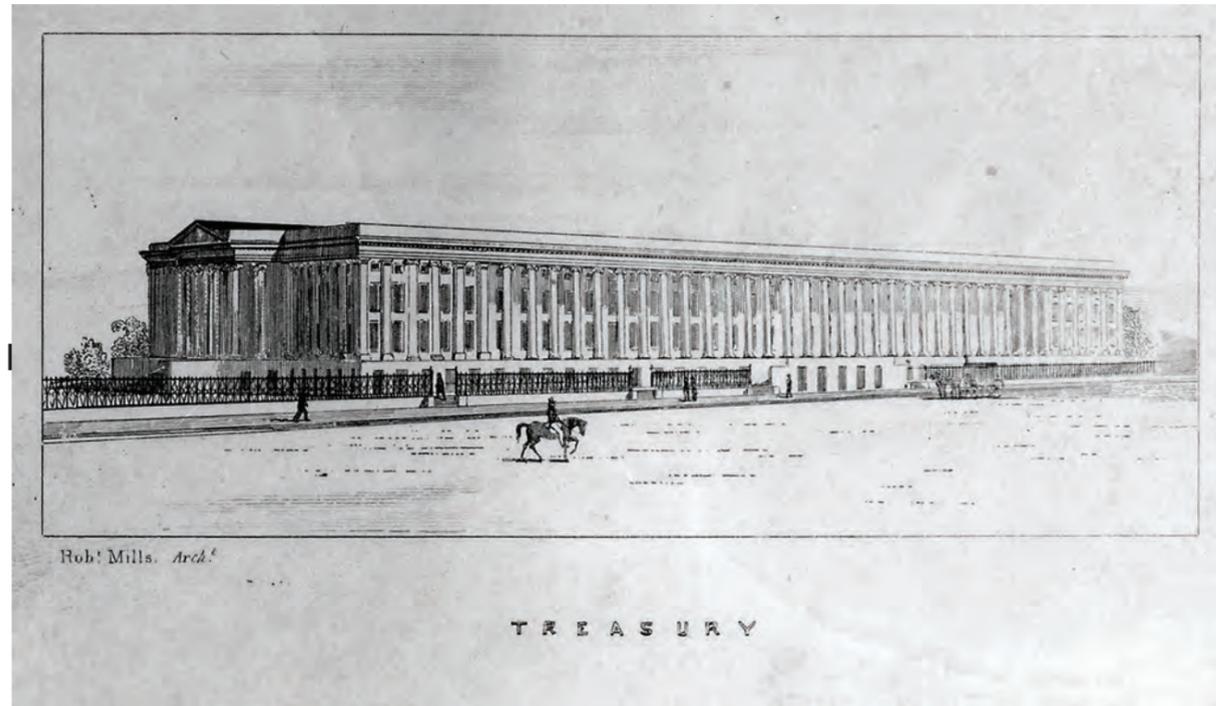


1812 - 1817

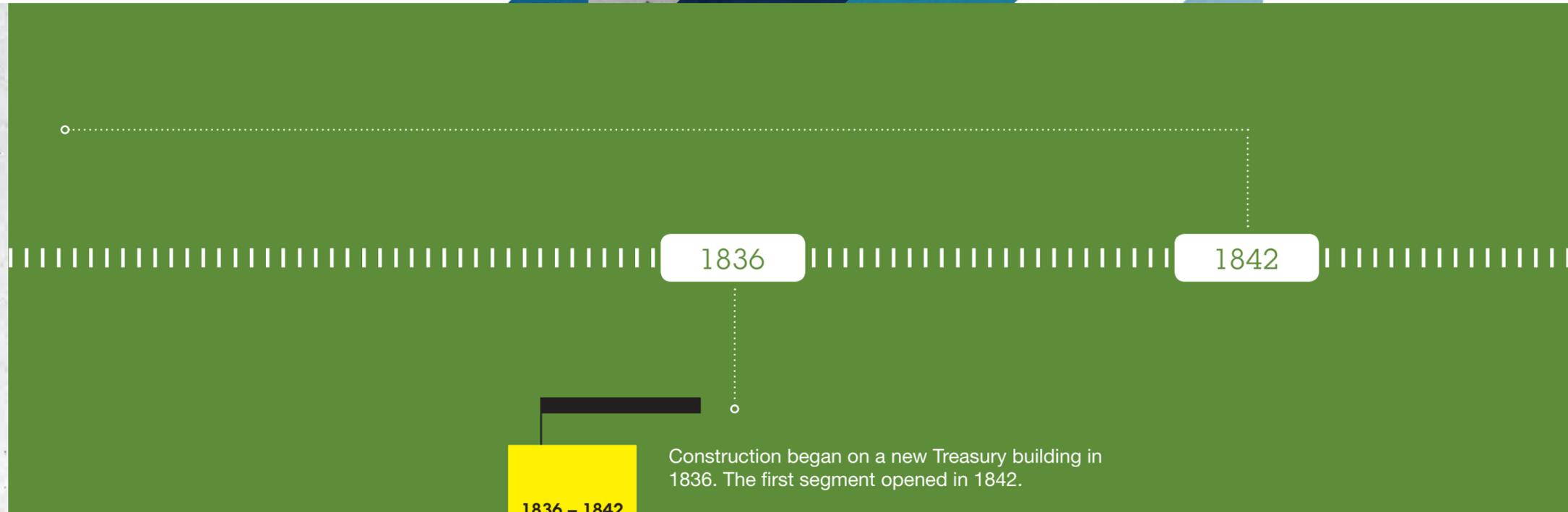
To pay for the War of 1812, Congress passed new internal taxes on refined sugar, carriages, distillers and auction sales and reinstated the Commissioner of the Revenue to collect them. On August 24, 1814, the British burned the Treasury building in Washington, D.C.

On December 23, 1817, Congress repealed these and all remaining internal taxes and abolished the position of the Commissioner of the Revenue and all offices to collect them.

THE TREASURY GETS A NEW HOME



Architectural drawing of the Treasury building | Mills, Robert, 1781-1855, architect | 1842 | Library of Congress Prints and Photographs Division Washington, D.C.



1836

1842

1836 - 1842

Construction began on a new Treasury building in 1836. The first segment opened in 1842.



Arch

Treasury Department.

July 3 —



Sir,

I respectfully recommend the appointment of George S. Boutwell, formerly Governor of Massachusetts, as Commissioner of Internal Revenue.

The important duties devolved on this office demand the highest obtainable ability & integrity. Having carefully considered all the names suggested I find no one whose better unites these qualities in higher degree.

With the greatest respect,
Yours truly,
A. Lincoln

To the President

Abraham Lincoln papers: Series 1. General Correspondence. | 1833-1916: Salmon P. Chase to Abraham Lincoln, Thursday, July 03, 1862 (Recommendation) Lincoln, Abraham, 1809-1865 | July 3, 1862 | Abraham Lincoln Papers at the Library of Congress

CIVIL WAR EXPENSES

1862

1862

On July 1, 1862, President Lincoln signed the second revenue measure of the Civil War into law. This law levied internal taxes and established a permanent internal tax system.

Congress established the Office of the Commissioner of Internal Revenue under the Department of the Treasury. On July 17, 1862, George S. Boutwell became its first commissioner.

Treasury Department,
JULY 25, 1864.

TO THE PEOPLE OF THE UNITED STATES.

By an act of Congress, approved June 30, 1864, the Secretary of the Treasury is authorized to issue an amount not exceeding two hundred millions of dollars in Treasury notes, bearing interest at a rate not exceeding seven and three-tenths per centum, redeemable after three years from date, and to exchange the same for lawful money. The Secretary is further authorized to convert the same into bonds, bearing interest at a rate not exceeding six per centum, payable in coin. In pursuance of the authority thus conferred, I now offer to the people of the United States Treasury notes as described in my advertisement dated July 25, 1864.

The circumstances under which this loan is asked for, and your aid invoked, though differing widely from the existing state of affairs three years ago, are such as afford equal encouragement and security. Time, while proving that the struggle for national unity was to exceed in duration and severity our worst anticipations, has tested the national strength, and developed the national resources, to an extent alike unexpected and remarkable, exciting equal astonishment at home and abroad. Three years of war have burdened you with a debt which, but three years since, would have seemed beyond your ability to meet. Yet the accumulated wealth and productive energies of the nation have proved to be so vast that it has been borne with comparative ease, and a peaceful future would hardly feel its weight. As a price paid for national existence, and the preservation of free institutions, it does not deserve a moment's consideration.

Thus far the war has been supported and carried on, as it only could have been, by a people resolved, at whatever cost of blood and treasure, to transmit, unimpaired, to posterity, the system of free government bequeathed to them by the great men who framed it. This deliberate and patriotic resolve has developed a power surprising even to themselves. It has shown that in less than a century a nation has arisen, unsurpassed in vigor, and exhaustless in resources, able to conduct, through a series of years, war on its most gigantic scale, and finding itself, when near its close, almost unimpaired in all the material elements of power. It has, at the present moment, great armies in the field, facing an enemy apparently approaching a period of utter exhaustion, but still struggling with a force the greater and more desperate as it sees, and because it sees, the near approach of a final and fatal consummation. Such, in my deliberate judgment, is the present condition of the great contest for civil liberty in which you are now engaged.

Up to the present moment you have readily and cheerfully afforded the means necessary to support your government in this protracted struggle. It is *your* war. You proclaimed it, and you have sustained it against traitors everywhere, with a patriotic devotion unsurpassed in the world's history.

The securities offered are such as should command your ready confidence. Much effort has been made to shake public faith in our national credit, both at home and abroad. As yet we have asked no foreign aid. Calm and self-reliant, our own means have thus far proved adequate to our wants. They are yet ample to meet those of the present and the future. It still remains for a patriotic people to furnish the needful supply. The brave men who are fighting our battles by land and sea must be fed and clothed, munitions of war of all kinds must be furnished, or the war must end in defeat and disgrace. This is not the time for any lover

market, or ask whether he can so invest his surplus and no profit, can be desirable if followed by national acquired, is but the precursor of future and speedy

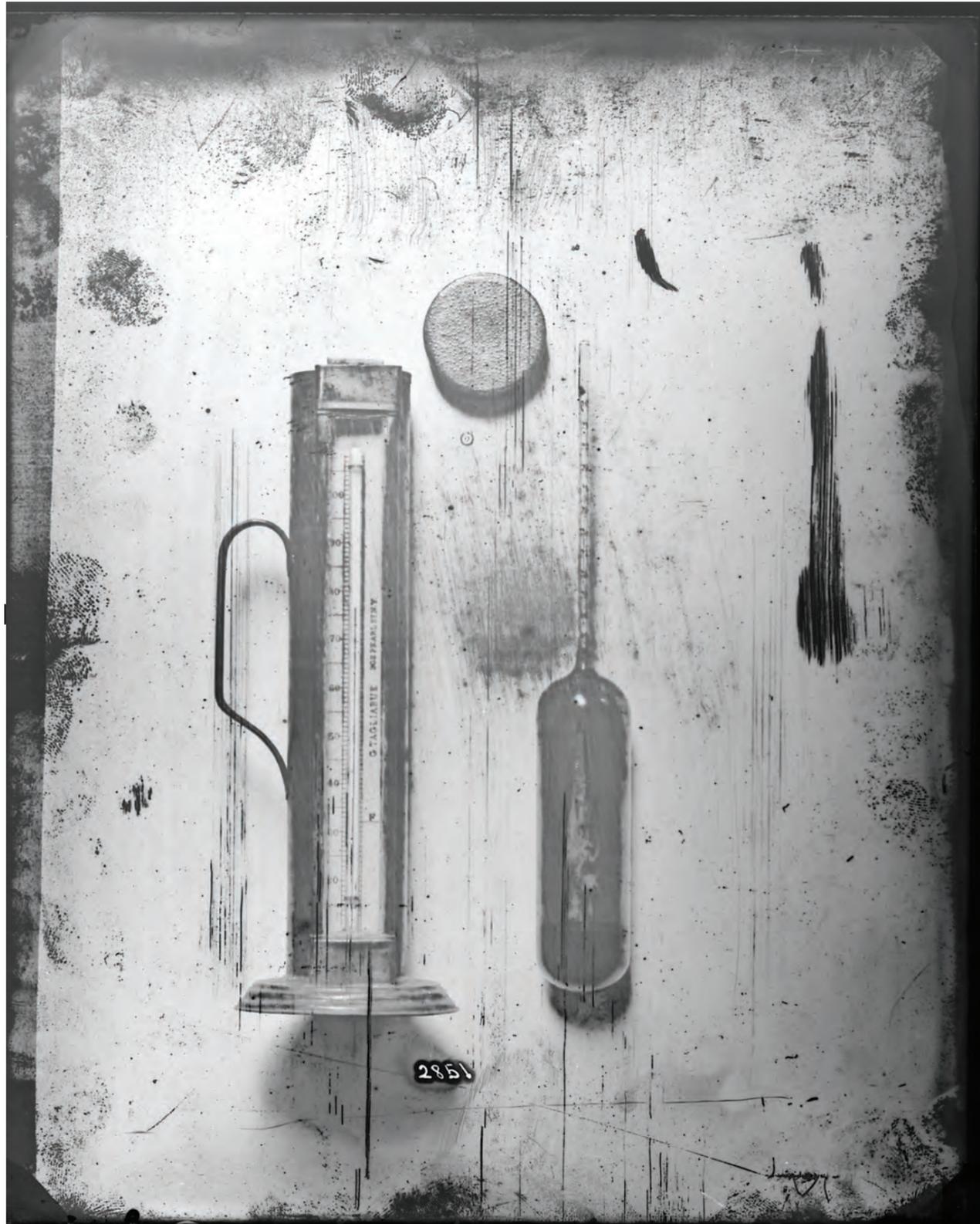
PROPERTY SEIZURES AND TAX REFUNDS



1863 - 1864

In its first year, 1863, the Office of the Commissioner of Internal Revenue collected \$39.1 million.

The Revenue Act of June 30, 1864, authorized the Commissioner of Internal Revenue to compromise all suits "relating to internal revenue," to abate outstanding assessments and to refund taxes subject to current regulations.



STATE-OF-THE-ART TECHNOLOGY

1867

1867

In February 1867, the Secretary of the Treasury adopted a hydrometer to establish a uniform system to inspect and gauge alcoholic spirits subject to tax.

The March 1, 1867 Revenue Act authorized the Secretary of the Treasury to adopt, procure and prescribe these and other weighing and gauging instruments to prevent and detect fraud by spirit distillers.

Hydrometer | Designed by Giuseppe Tagliabue of New York, NY. | circa 1867 | SIA Acc. 11-006, Box 005 - United States National Museum. Division of Graphic Arts, Photographic Collection, 1860-1960 | Smithsonian Institution Archives



1870

Representative (later president) James Garfield of Ohio spearheaded an effort to make tax information private. On April 5, 1870, IRS Commissioner Delano forbade tax assessors from furnishing lists of taxpayers for publication. On July 14, 1870, Congress passed a revenue act stating, "no collector ...shall permit to be published in any manner such income returns or any part thereof, except such general statistics ..."

1870 1878

HARPER'S WEEKLY.

[MARCH 2, 1878.

PERSONAL PRIVACY

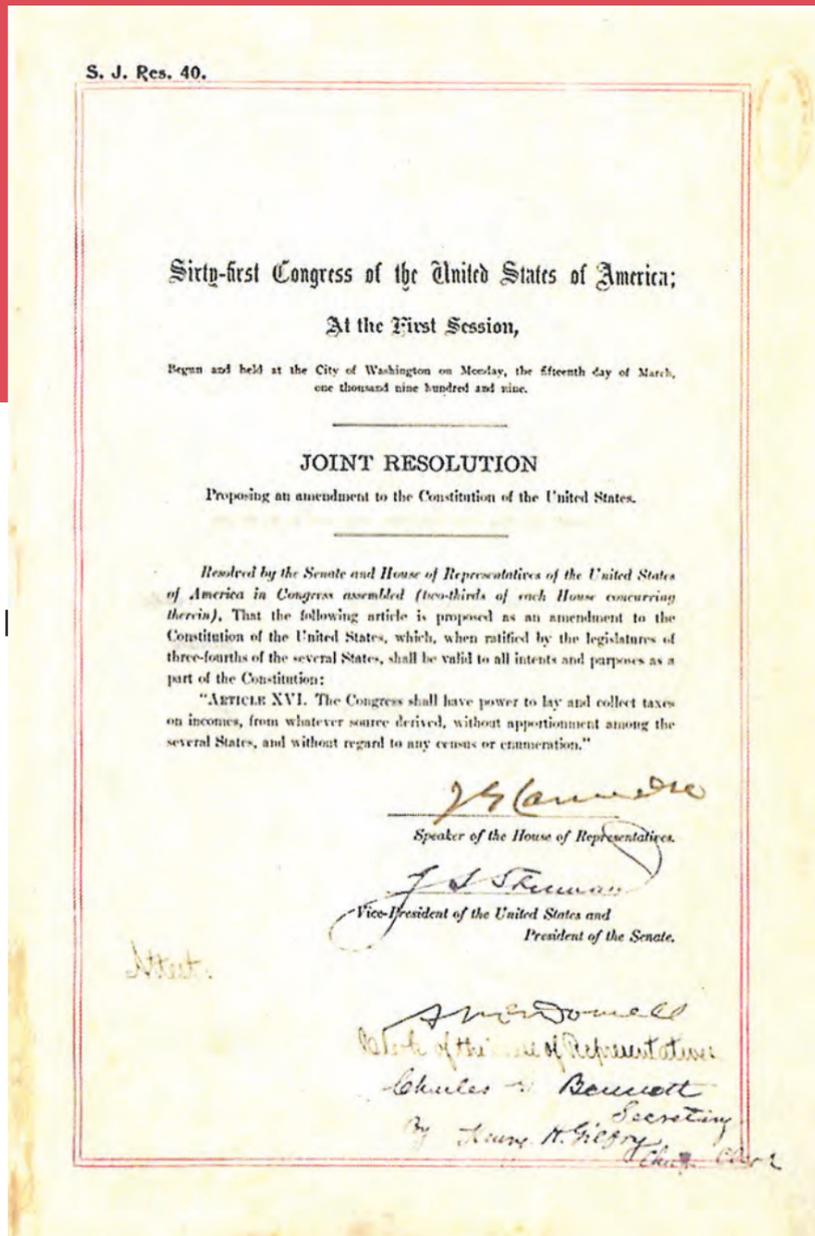
Will he dare do it? | Nast, Thomas, 1840-1902, artist | March 2, 1878. Illustrations and political cartoons by Thomas Nast Library of Congress Prints and Photographs Division Washington, D.C.

WILL HE DARE DO IT?

FIRST FEDERAL INCOME TAX

FORM 1040

Original Form 1040 | 1913 | From OurDocuments.gov, a joint undertaking of the National Archives & Records Administration, National History Day, and the USA Freedom Corps



16th Amendment to the U.S. Constitution: Federal Income Tax | Congress | 1913 | National Archives at Washington, D.C.



1913

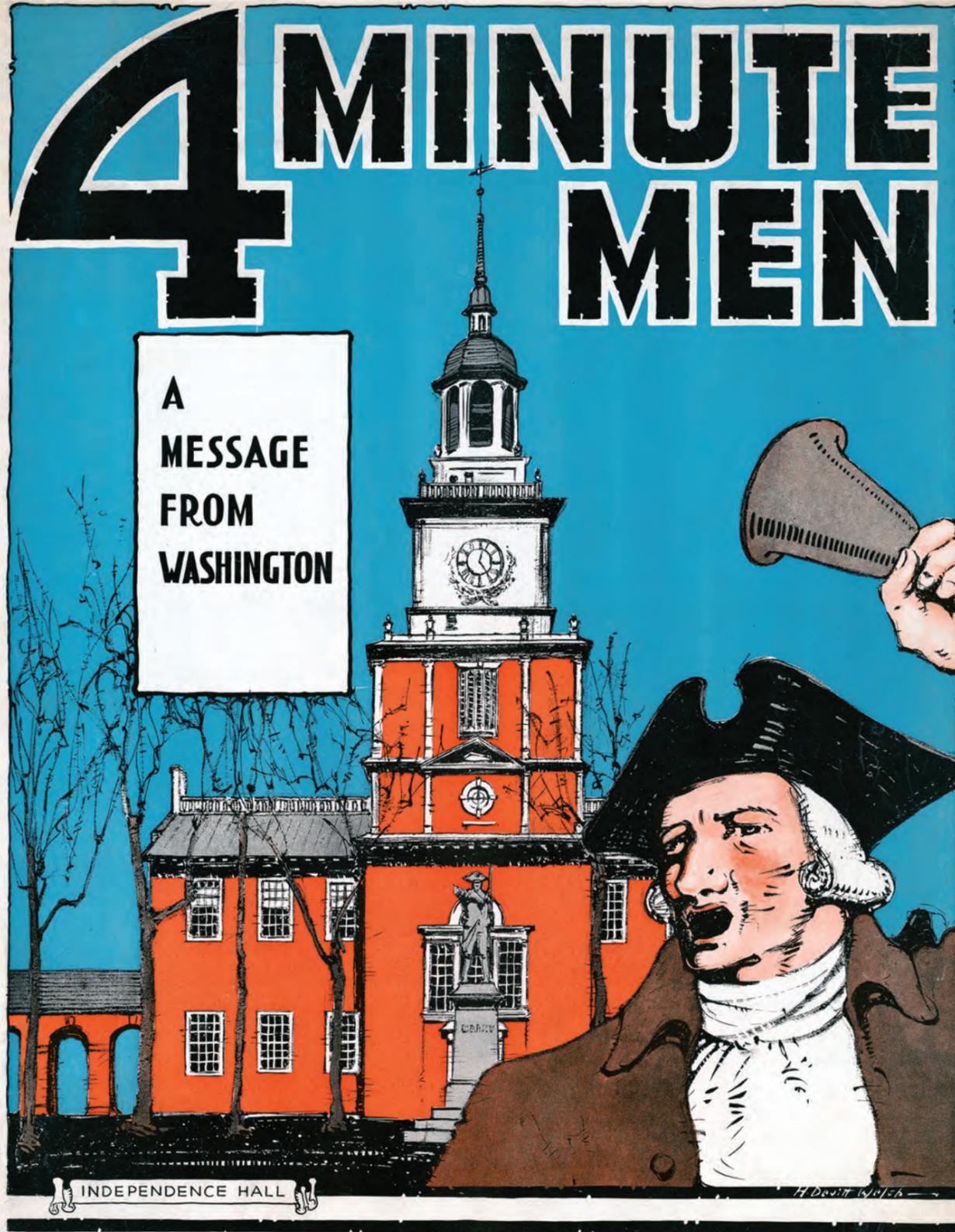
1913

On February 25, 1913, the 16th Amendment officially became part of the Constitution, granting Congress constitutional authority to levy taxes on corporate and individual income. The Bureau of Internal Revenue established a Personal Income Tax Division and Correspondence Unit to answer a flood of questions about its enforcement, and a special division within General Counsel to prepare opinions interpreting internal revenue laws.

1914

1914

On January 5, 1914, the Treasury Department unveiled the four-page form (including instructions) for the new income tax. The form was numbered 1040 in the ordinary stream of numbering forms in sequential order. In the first year, no money was to be returned with the forms. Instead, each taxpayer's calculations were verified by field agents, who sent out bills on June 1. Tax payments were due by June 30.



4 Minute Men - A Message from Washington | Welsh, H. Devitt, 1888-1942 | 1917 | Library of Congress Prints and Photographs Division Washington, D.C.

PUBLIC AWARENESS

1917

1917

In 1917, the Internal Revenue Bureau launched a special nationwide public education program to help citizens understand the new tax burden. The campaign tried to popularize war taxes by emphasizing the needs of the country and appealing to national pride and patriotism.

“Four Minute Men” fanned out across the nation, preaching the importance of paying taxes promptly and fully.

PROHIBITION



New York City Deputy Police Commissioner John A. Leach, right, watching agents pour liquor into sewer following a raid during the height of prohibition | 1921 | Library of Congress Prints and Photographs Division Washington, D.C.

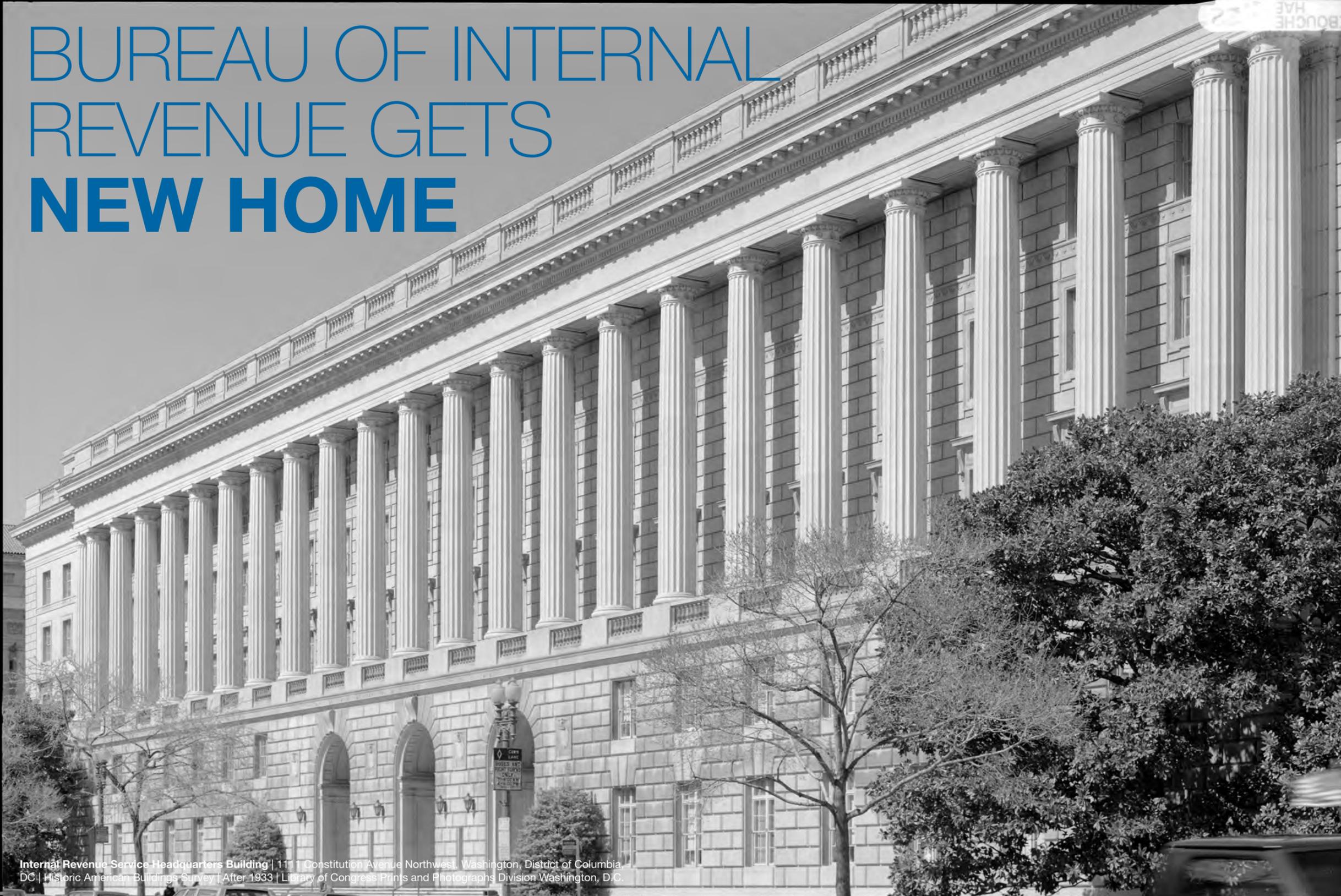
1919

1921

1919

Congress passed the National Prohibition Enforcement Act on October 27, 1919. It prohibited the manufacture, sale, and use of intoxicating beverages. It also designated the Bureau of Internal Revenue as the enforcement agency. The Bureau hired and trained hundreds of prohibition agents to enforce the law and created a new intelligence unit to uncover corrupt prohibition agents and bootleggers.

BUREAU OF INTERNAL REVENUE GETS NEW HOME



Internal Revenue Service Headquarters Building | 1111 Constitution Avenue Northwest, Washington, District of Columbia, DC | Historic American Buildings Survey | After 1933 | Library of Congress Prints and Photographs Division Washington, D.C.

1930

On June 1, 1930, the main section of the new Internal Revenue building opened, 16 months ahead of schedule and with a total construction cost of just over \$6 million. In addition to a state-of-the-art fire alarm system, it contained 1,400 telephones and a synchronized system of 861 clocks, the largest system of its kind at the time.

1930

After 1933



AL CAPONE

1925

1931

1931

American gangster Alphonse "Al" Capone attained fame during the Prohibition Era by raking in millions of dollars through bootlegging and other illicit activities. In 1931, an IRS Intelligence Unit investigation led to his indictment on federal income tax evasion and violations of the Volstead Act. He pled guilty, was convicted, and sentenced to 11 years in federal prison, a \$50,000 fine, and ordered to pay \$215,000 plus interest on back taxes.



PAYROLL WITHHOLDING

1935

1940

1935

On August 14, 1935, Franklin D. Roosevelt signed the Social Security Act. Employees originally paid one percent of the first \$3,000 of their salaries to finance the benefits. The law required a new system of tax withholding, which the Bureau of Internal Revenue had to collect and turn over to the Social Security Trust Fund. It also created an unemployment compensation program and laid the foundation for modern payroll withholding.

Franklin D. Roosevelt | Oskar Stoessel | 1940 | National Portrait Gallery, Smithsonian Institution; gift of David E. Finley

STAMP 'EM OUT!



Buy

U.S. STAMPS and BONDS

T.A. BYRNE.

WPA WAR SERVICES of L.A.

Stamp 'em out Buy U.S. stamps and bonds | Byrne, Thomas A., artist, Federal Art Project, sponsor | Library of Congress Prints and Photographs Division Washington, D.C.

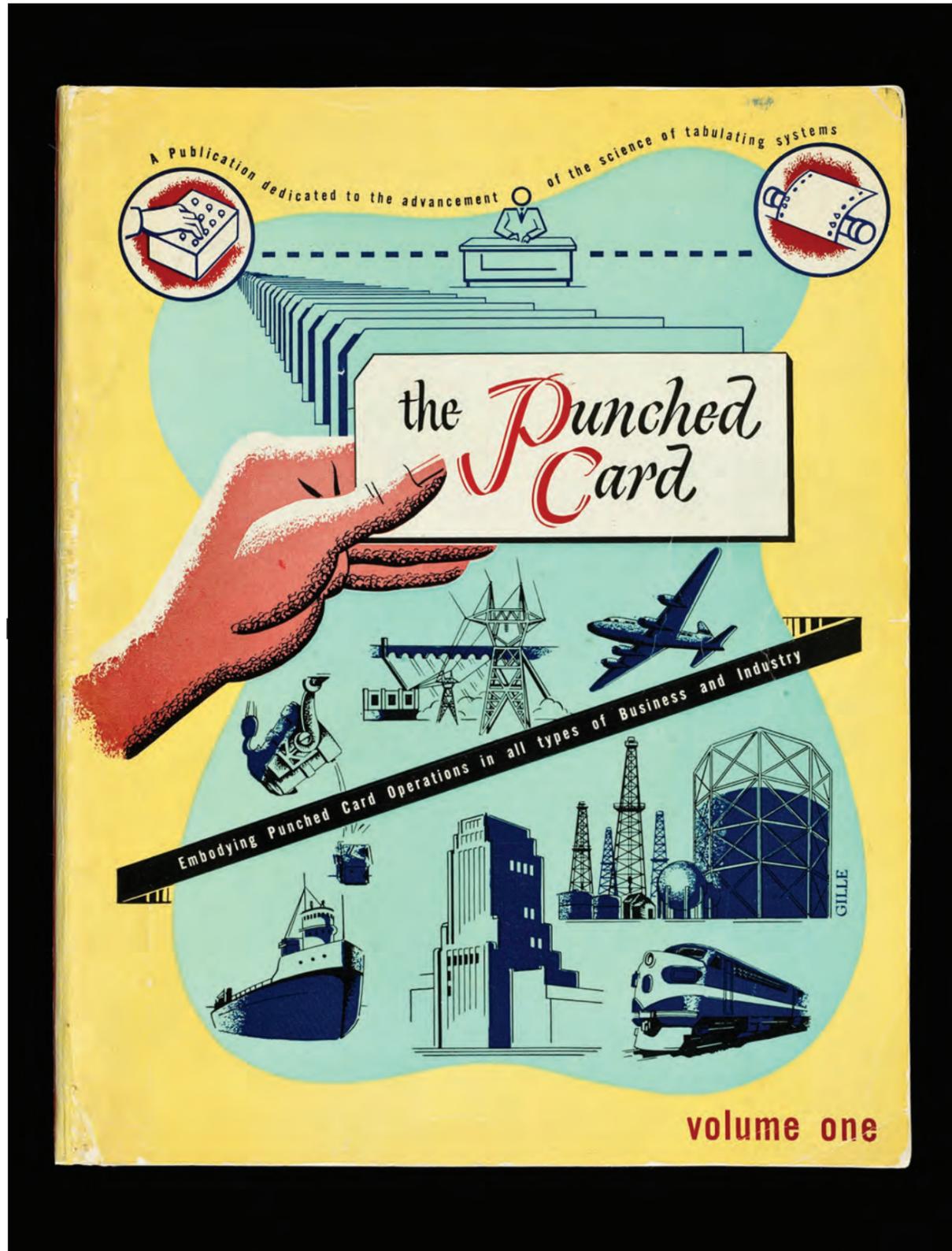
VICTORY TAX

1942

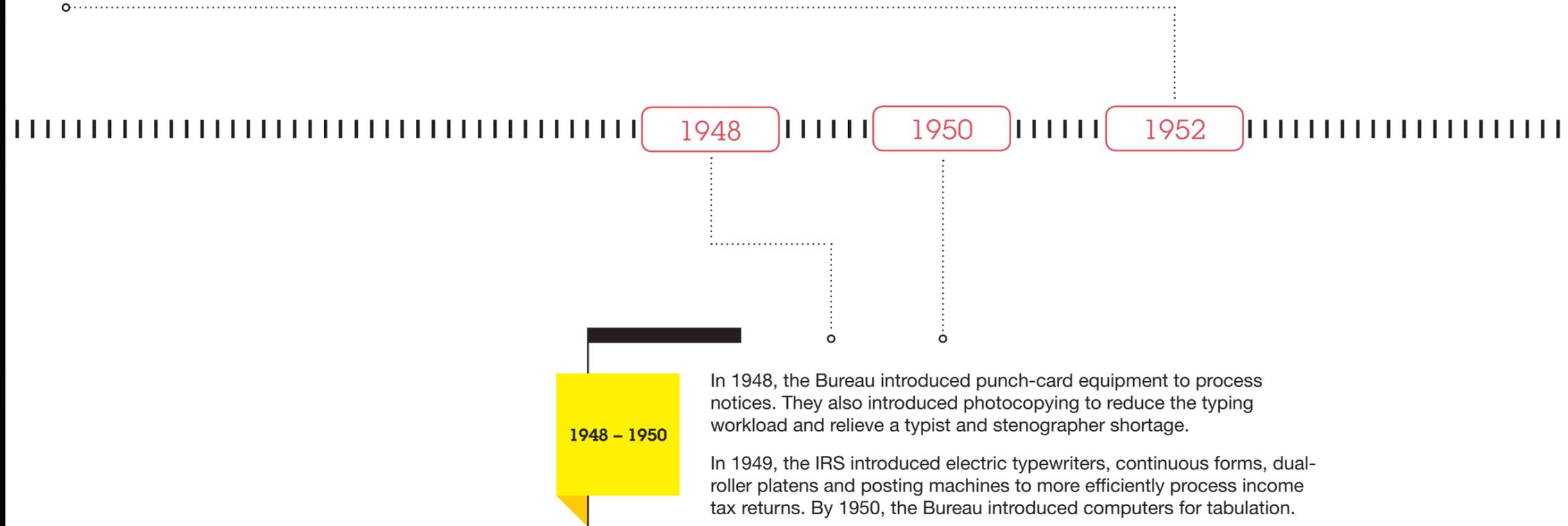
1942

The Roosevelt administration hoped to pay for at least half the cost of World War II by increased taxation. The 1942 Revenue Act sharply increased most existing taxes, introduced the Victory tax (a 5 percent surcharge on all net income over \$624 with a postwar credit), lowered exemptions and began provisions for medical and dental expenses and investors' expense deductions.

Still, taxes only funded 43 percent of the war's cost, 7 percent short of the goal.



EARLY TAX COLLECTION MODERNIZATION



The Punched Card | Trade publication for the Punched Card Publishing Company | 1952 | National Museum of American History, Gift of Thomas J. Bergin



Harry S. Truman | Martha Greta Kempton | 1948 | National Portrait Gallery, Smithsonian Institution

INTERNAL REVENUE SERVICE **CREATED**

1948

1953

1953

In 1952, President Harry S. Truman called for a comprehensive reorganization of the Bureau of Internal Revenue. The agency officially became the Internal Revenue Service on July 9, 1953.



Photo | Records of the Internal Revenue Service

TAXPAYER COMMUNICATION AND SUPPORT

1950

Present

1950
Present

During the 1950s, the Service primarily interacted with taxpayers through written and print communication using the U.S. Postal Service and walk-in offices. Walk-in offices, or Tax Assistance Centers (TAC), continue to provide assistance to taxpayers today.

PUBLIC OUTREACH



1953

1959



1953 - 1959

In 1953, the IRS began the "Teaching Taxes" program by mailing a tax kit with teaching text, enlarged copies of tax return forms and regular return forms to 30,000 junior and senior high school principals.

By 1959, the IRS offered public service announcements to television and radio stations throughout the entire year, not just during filing season.



IRS MODERNIZES DATA PROCESSING

Photos | Records of the Internal Revenue Service



1959

1962

1959 - 1962

In 1959, Congress and the Secretary of the Treasury approved IRS plans to install a nationwide automatic data processing system.

By January 1962, automated data processing entered full operation, processing up to 680,000 characters per second.

PRESIDENT **KENNEDY** VISITS IRS



President John F. Kennedy addresses the Joint Conference of Regional Commissioners and Directors of Internal Revenue Service (IRS) | May 1, 1961 | White House Photographs | John F. Kennedy Presidential Library and Museum

1961

1961

On May 1, 1961, President John F. Kennedy attended the Joint Conference of Regional Commissioners and District Directors of the IRS. The only U.S. President to visit IRS headquarters, President Kennedy praised the Service for pursuing fair taxation in the promotion of national interest.



INVENTION OF THE TINGLE TABLE

1962

Present



1962
Present

For over 50 years, Tingle Tables have saved taxpayers millions of dollars by reducing the time it takes IRS employees to sort through individual paper-filed returns. In 1962, James Tingle invented the table while working in an IRS Service Center. Mr. Tingle built the prototype in his backyard. Still in use today, over 15 million tax returns flowed through the tables during the 2019 tax filing season.

IRS Philadelphia, PA | Leffler, Warren K., photographer | April 14, 1971 | U.S. News & World Report magazine
photograph collection Library of Congress Prints and Photographs Division Washington, D.C. 20540

TAXPAYER SERVICE

1965

1966

1967

1966 – 1967

The toll-free telephone network system, piloted in 1966, eventually allowed the IRS to handle most taxpayer inquiries by phone. On January 1, 1967, the IRS launched a nationwide, automated federal tax system. That same year, the IRS established a long-range study to determine automated data processing requirements through 1970 and beyond.



IRS REACHES OUT TO MORE TAXPAYERS

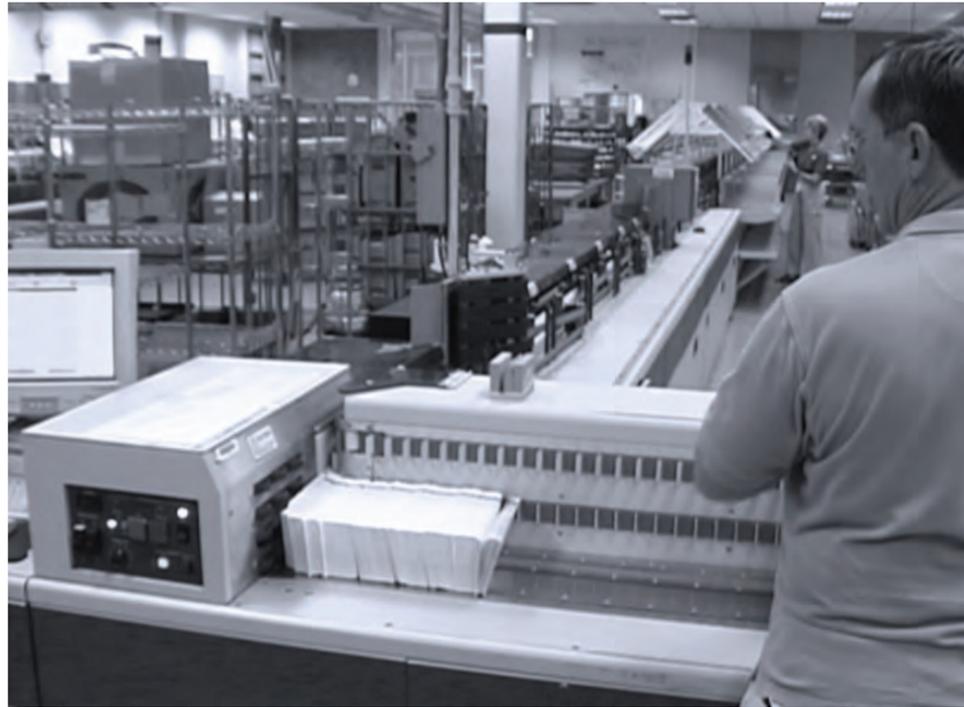
1965

1972

1976

1972 - 1976

In 1972, the IRS began to offer tax information in Spanish. Over time, translations expanded to include additional languages in print and on IRS.gov. In 1976, the Service offered toll-free telephone and teletypewriter service to the deaf and hard of hearing. Today, the IRS provides support through social media channels, relay services, American Sign Language YouTube videos, and at Volunteer Individual Tax Assistance Centers.



Screenshot from IRS video training video | Internal Revenue Service

FASTER, MORE ACCURATE SERVICE

1978



IRS Service Center Automated Mail Processing System, Fresno, CA | March 6, 2019 | Internal Revenue Service

1978

1978 the IRS installed a Remittance Processing System (RPS) and mail sorting system in all service centers. The system automated the sorting and opening of incoming tax returns at a rate of 22,000 pieces of mail per hour with a 98 percent accuracy rate. In contrast, the top speed of the manual sort process it replaced was 1,200 pieces per hour.



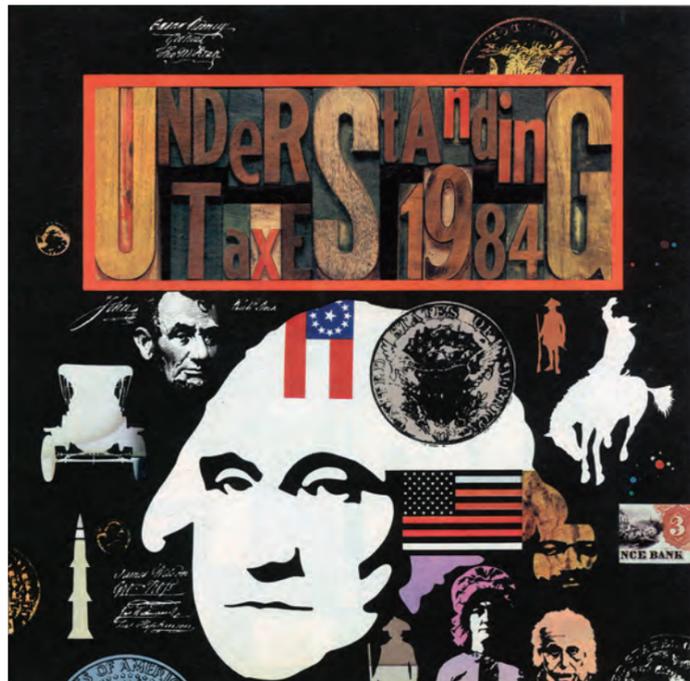
TAX REFORM ACT OF 1986

1986

1986

U.S. Congress passed the Tax Reform Act to “simplify the income tax code.” The Service marked a pivotal change in the way it interacted with taxpayers by beginning the progression from paper-based filing to electronic filing.

President Ronald Reagan signing the Tax Reform Act of 1986 with members of Congress and White House staff present on the South Lawn | October 22, 1986 | The U.S. National Archives and Records Administration: Ronald Reagan Presidential Library & Museum



Understanding Taxes 1982 Poster | Publication 1042 (Rev 7-81) | Department of the Treasury, Internal Revenue Service

SERVICE DESIGN

1978

1982

1986

1988

1988

In 1978, the IRS studied the economic, social, and behavioral factors that impact taxpayer compliance.

In 1986, the IRS established an artificial intelligence laboratory as part of an initiative to explore potential applications of new technologies to tax processing.

In 1988, the IRS revised its “Understanding Taxes” program for high school students to include computer software and video programs in the instructional materials.

Your Rights AS A TAXPAYER



As a taxpayer, you have the right to be treated fairly, professionally, promptly, and courteously by Internal Revenue

Service employees. Our goal at the IRS is to make sure that your rights are protected, so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process.

Free Information and Help in Preparing Returns

You have the right to information and help in complying with the tax laws. In addition to the basic instructions we provide with the tax forms, we make available a great deal of other information.

Taxpayer publications. We publish over 100 free taxpayer information publications on various subjects. One of these, Publication 910, *Guide to Free Tax Services*, is a catalog of the free services we offer. You can order these publications and any tax forms or instructions you need by calling us toll-free at 1-800-424-FORM (3676).

Other assistance. We also provide walk-in tax help at many IRS offices, and recorded telephone information on many topics (through our *Tele-Tax* system). The telephone numbers for Tele-Tax, and the topics covered, are in the tax forms instructions. We make many of our materials available in Braille (at regional libraries for the handicapped) and in Spanish. We provide assistance for the hearing impaired via special telephone equipment.

We have produced informational videotapes that you can borrow. In addition, you may want to attend our education programs for specific groups of taxpayers, such as farmers and those with small businesses. In cooperation with local volunteers, we offer free tax return preparation assistance to low-income and elderly taxpayers through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs. You can get information on these programs by calling the toll-free telephone number for your area listed at the end of this publication.

Copies of tax returns. If you need a copy of your tax return for an earlier year, you can get one by filling out Form 4506, *Request for Copy of Tax Form*, and paying a small fee.

However, you often only need certain information, such as the amount of your reported income, the number of your exemptions, and the tax shown on the return. You can get this information free if you write or visit an IRS office, or call the toll-free number for your area listed at the end of this publication.

If you have trouble clearing up any tax matter with the IRS through normal channels, you can get special help from our Problem Resolution Office, as explained later.

Privacy and Confidentiality

You have the right to have your personal and financial information kept confidential. You also have the right to know why we are asking you for information, exactly how any information you give will be used, and what might happen if you do not give the information.

Information sharing. Under the law, we may share your tax information with State tax agencies with which we have information exchange agreements, the Department of Justice and other federal agencies under strict legal guidelines, and certain foreign governments under tax treaty provisions.

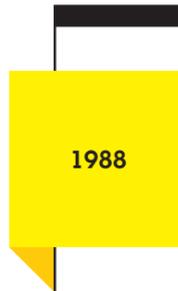
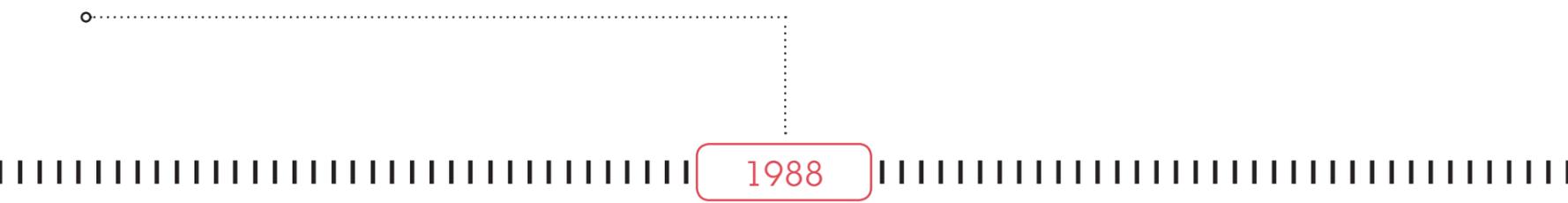
Courtesy and Consideration

You are entitled to courteous and considerate treatment from IRS employees at all times. If you ever feel that you are not being treated with fairness, courtesy, and consideration by an IRS employee, you should tell the employee's supervisor.

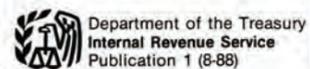
Payment of Only the Required Tax

You have the right to plan your business and personal finances in such a way that you will pay the least tax that is due under the law. You are liable only for the correct amount of tax. Our purpose is to apply the law consistently and fairly to all taxpayers.

TAXPAYER RIGHTS



In 1988, the IRS published Publication 1, *Your Rights as a Taxpayer*, which required the IRS to fully inform taxpayers of their rights as a taxpayer and the processes for examination, appeal, collection, and refunds.



E-FILE

1991

The IRS started electronic filing to lower operating costs and paper use. The Service anticipated over 90 percent of 150 million individual returns would be filed electronically for 2019 tax-filing season.

1991



IRS e-File Logo 1995

FedWorld Bulletin Board System (BBS) screenshot | Kermit 95+ Manual for K95 Version 2.1.3 | columbia.edu

1995

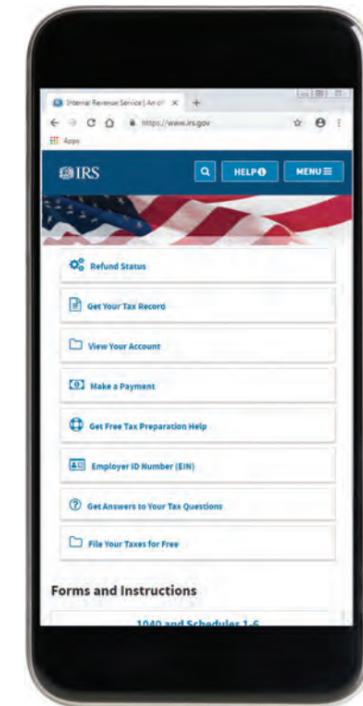
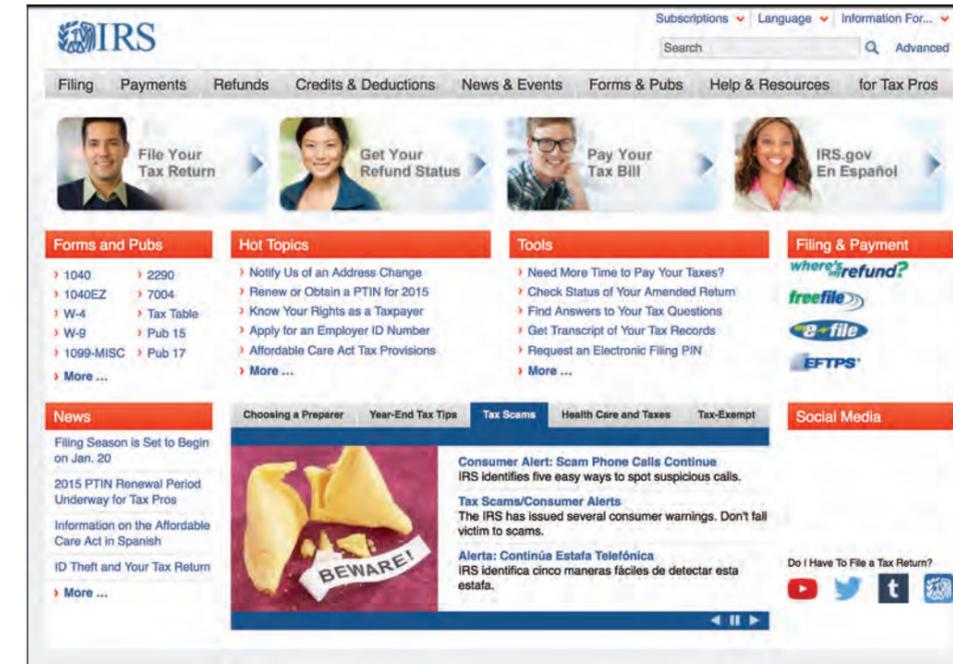


Photo credit: Getty Images

IRS BULLETIN BOARD SYSTEM AND IRS E-FILE

1994

The National Technical Information Service (NTIS) established FedWorld in 1992 to serve as the online locator service for an extensive inventory of information distributed by the federal government. Two years later in 1994, NTIS launched a bulletin board system to support the IRS, giving the Service the ability to provide forms and publications online.



Wayback Machine | IRS.gov: January 1, 2006; January 1, 2015; January 1, 2016; January 1, 2018

1996

2006

2015

2018

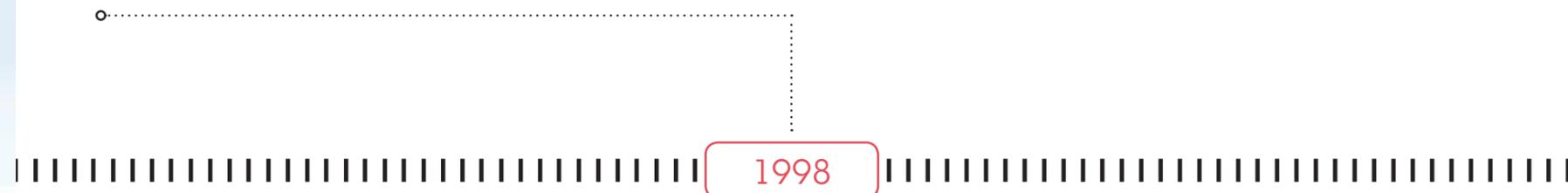
DIGITAL DAILY

1996 – 2018

The Digital Daily was the first presence of the IRS on the World Wide Web. It had a warm and humorous tone, and a design that resembled a newspaper. The site grew and evolved into IRS.gov, which had more than 609 million visits in 2018.

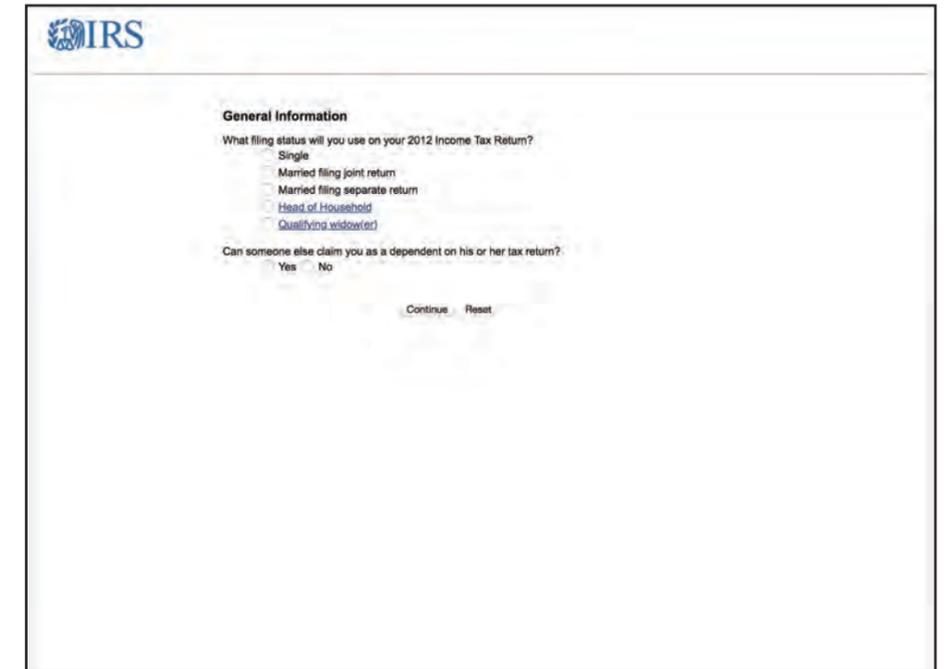
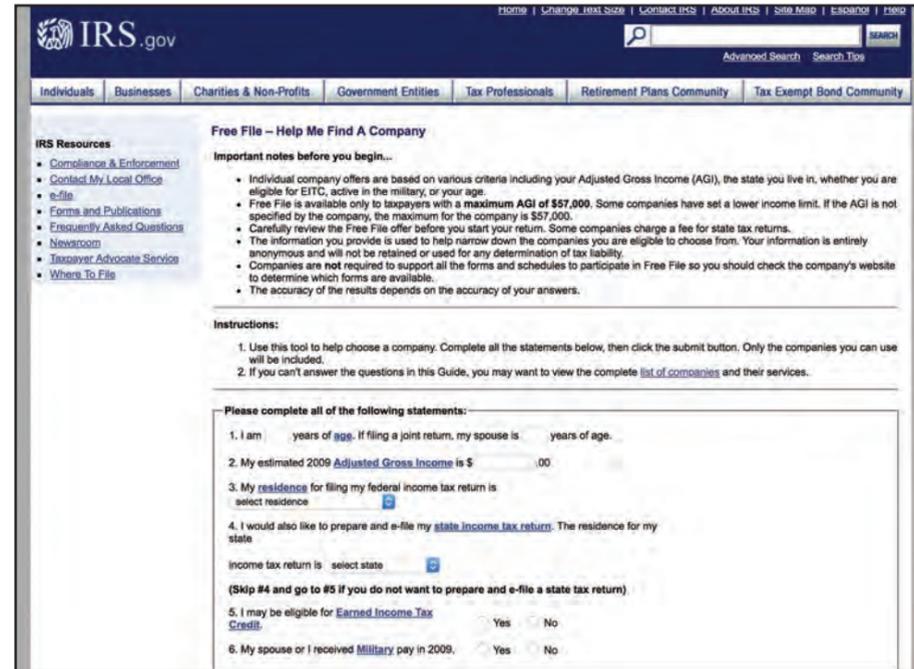
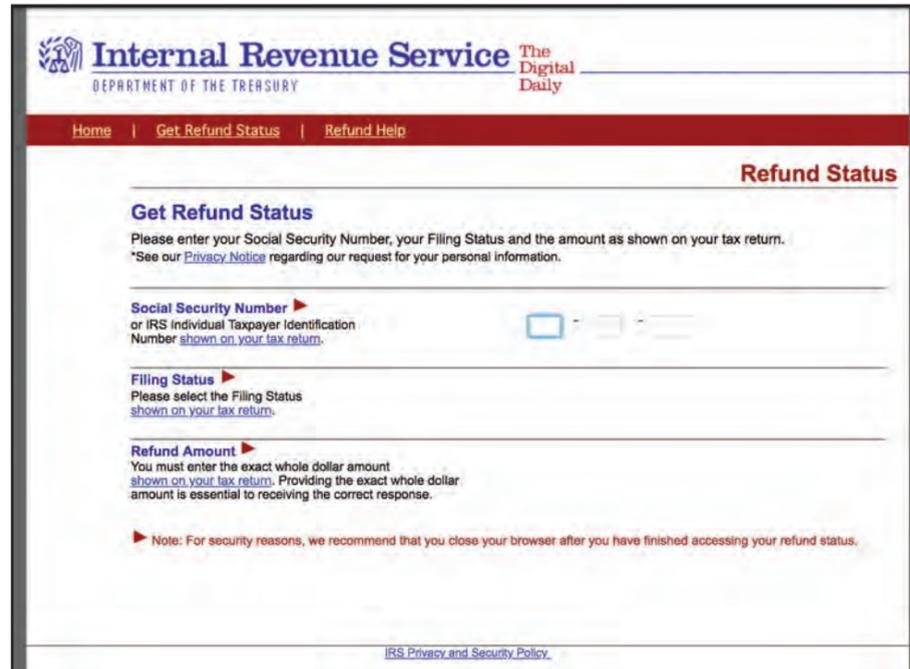


RESTRUCTURING AND REFORM ACT OF 1998



1998

The IRS Restructuring and Reform Act of 1998 prompted the most comprehensive reorganization and modernization of the IRS in nearly half a century. The IRS reorganized itself in 2000 to closely resemble the private sector, creating four major business divisions, each aligned to a group of taxpayers with similar needs.



Wayback Machine | Where's My Refund: September 7, 2005; FreeFile: September 26, 2006; Withholding Calculator: October 1, 2012

2005

2006

2012

DIGITAL TOOLS FOR TAXPAYERS

2001 - 2007

The IRS leaned into digital innovation, launching multiple tools:

- 2001 - Withholding Calculator
- 2002 - Where's My Refund (used more than 18 million times in 2003)
- 2003 - Free File (served almost 3 million taxpayers its first year)
- 2005 - Taxpayer Local Assistance Office Locator
- 2007 - Sales Tax Deduction Calculator

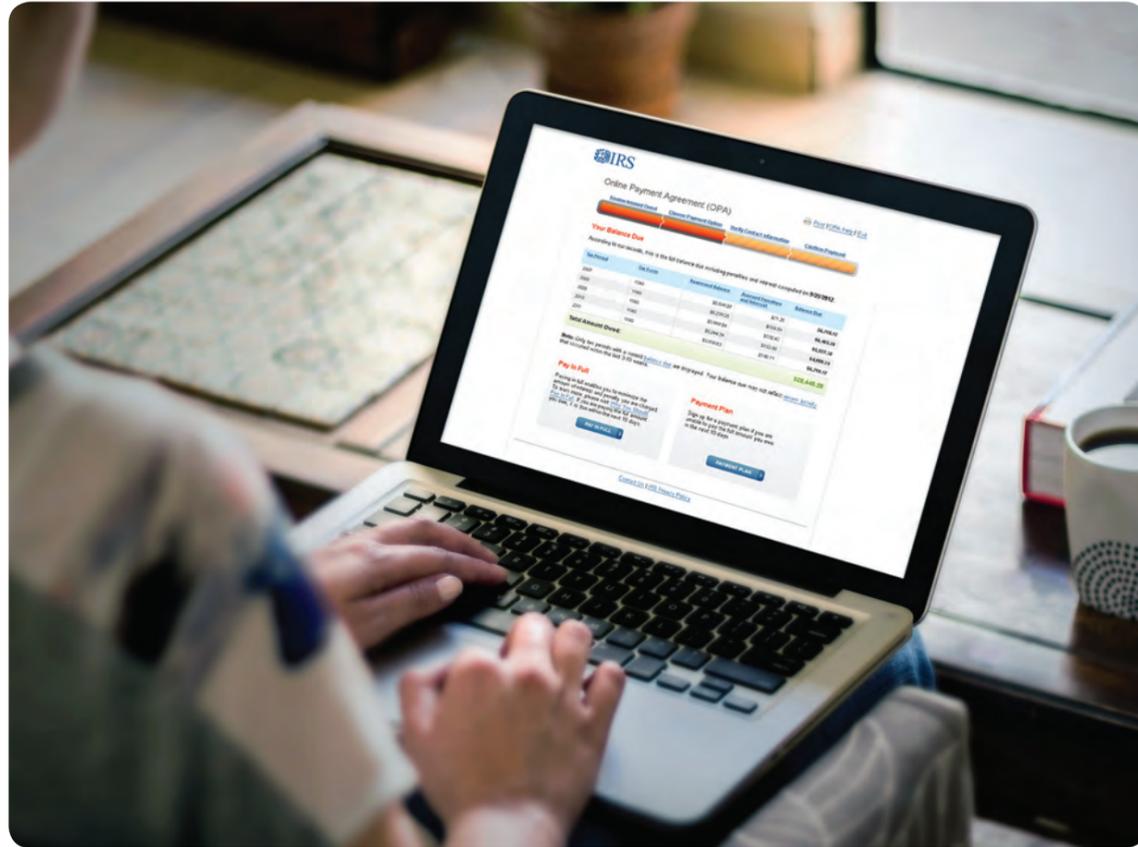
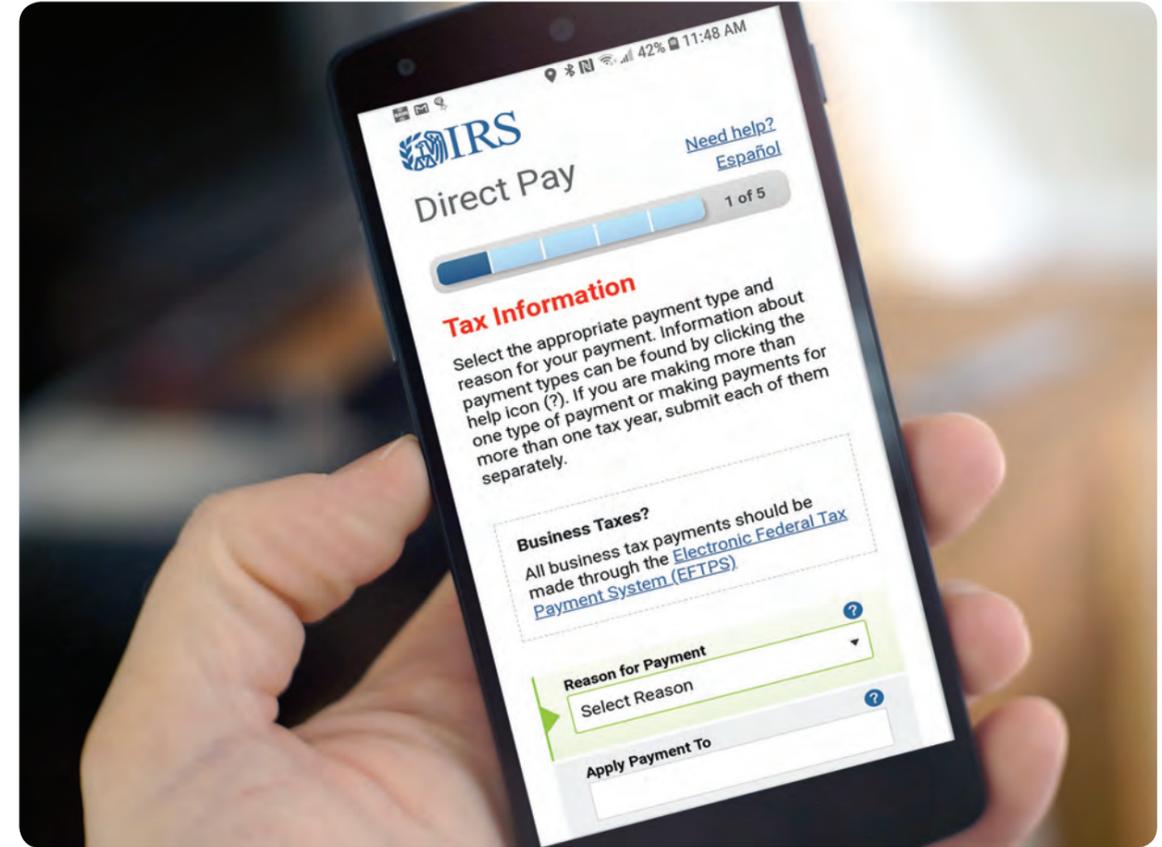


Photo credit: Getty Images



Online Payment Agreement: screenshot 2013 | Direct Pay: screenshot 2018

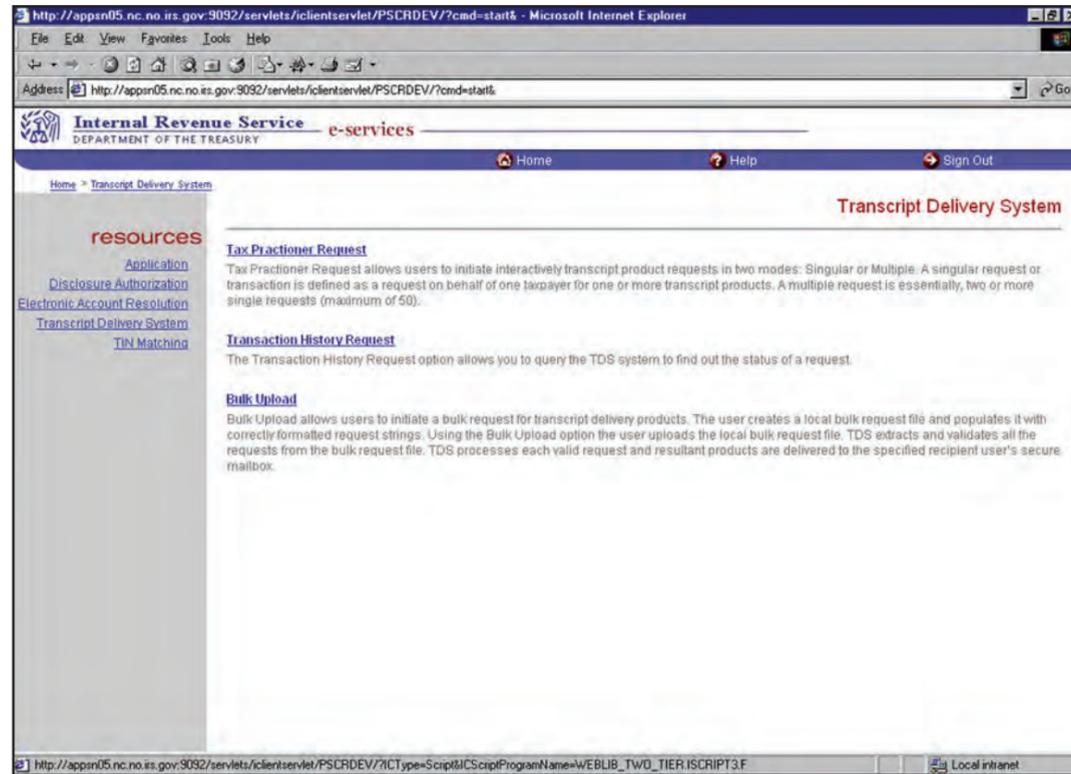
ONLINE PAYMENTS

2002

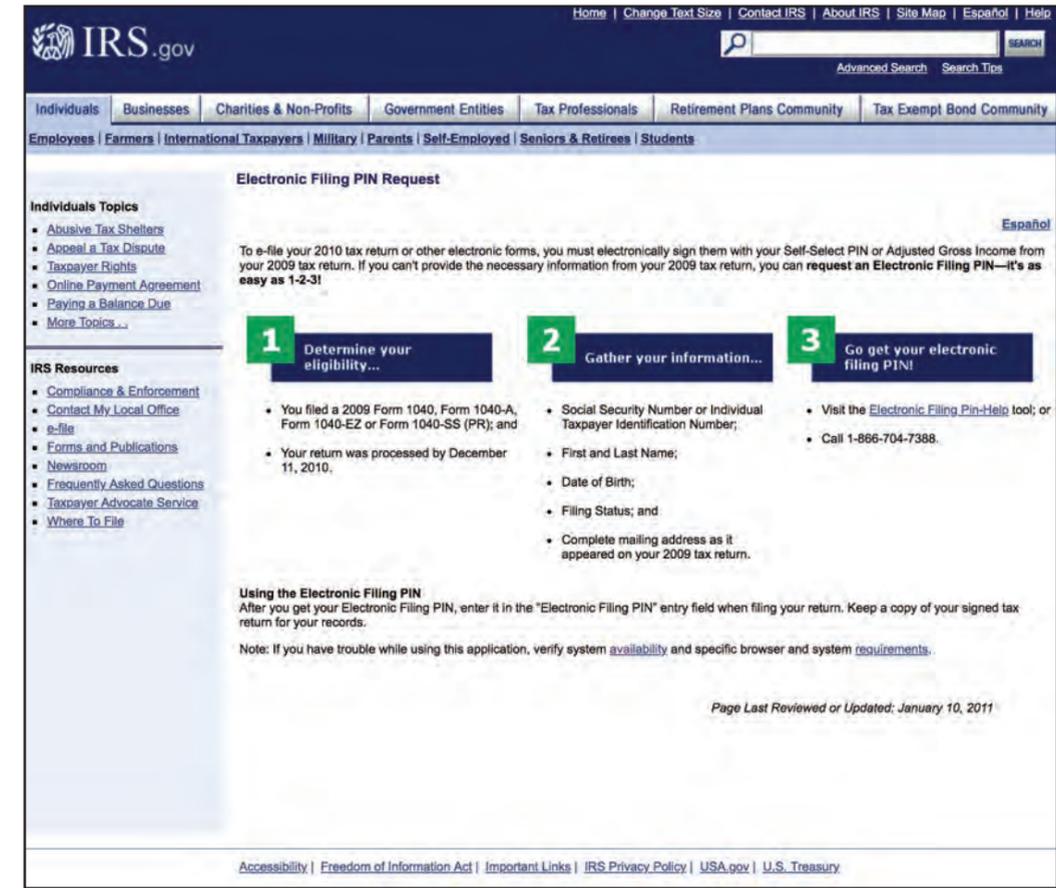
2013

2002 – 2013

- To keep up with digital demand, the IRS introduced two applications that allowed taxpayers to pay their bills online.
- 2002 – IRS launched the Electronic Installment Agreement application. In 2006, it became the Online Payment Agreement
 - 2013 – Direct Pay: The IRS worked with the Bureau of the Fiscal Service to launch the first online method for federal tax payments that allows users to quickly pay without pre-registration



Transcript Delivery Service: screenshot 2002 | Electronic PIN Signature: screenshot 2011



DIGITAL TOOLS FOR TAX PROFESSIONALS

2004 – 2008

In a continued effort to move toward a paperless filing process, the IRS launched digital solutions for tax professionals

- 2004 – Transcript Delivery System (TDS): Client tax records requested online and received within minutes instead of days.
- 2008 – Electronic PIN Signature (ePIN): Client individual tax returns electronically filed and signed.



Photo credit: Getty Images

IRS STUDENT AID TOOL

2010

2010

The Department of Education and the IRS collaborated to build a tool that enabled students and parents to transfer tax information from the IRS directly to their Free Application for Federal Student Aid (FAFSA) online application, streamlining the student aid application experience.

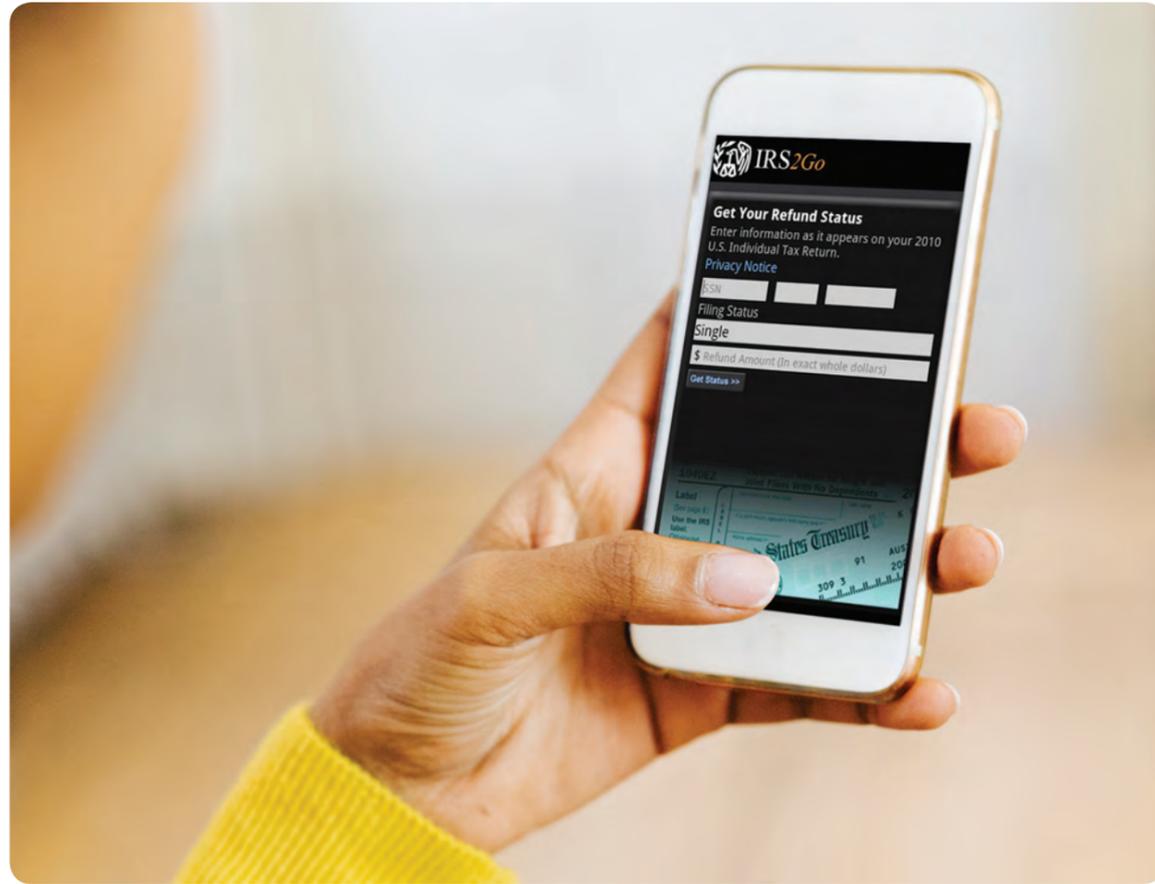
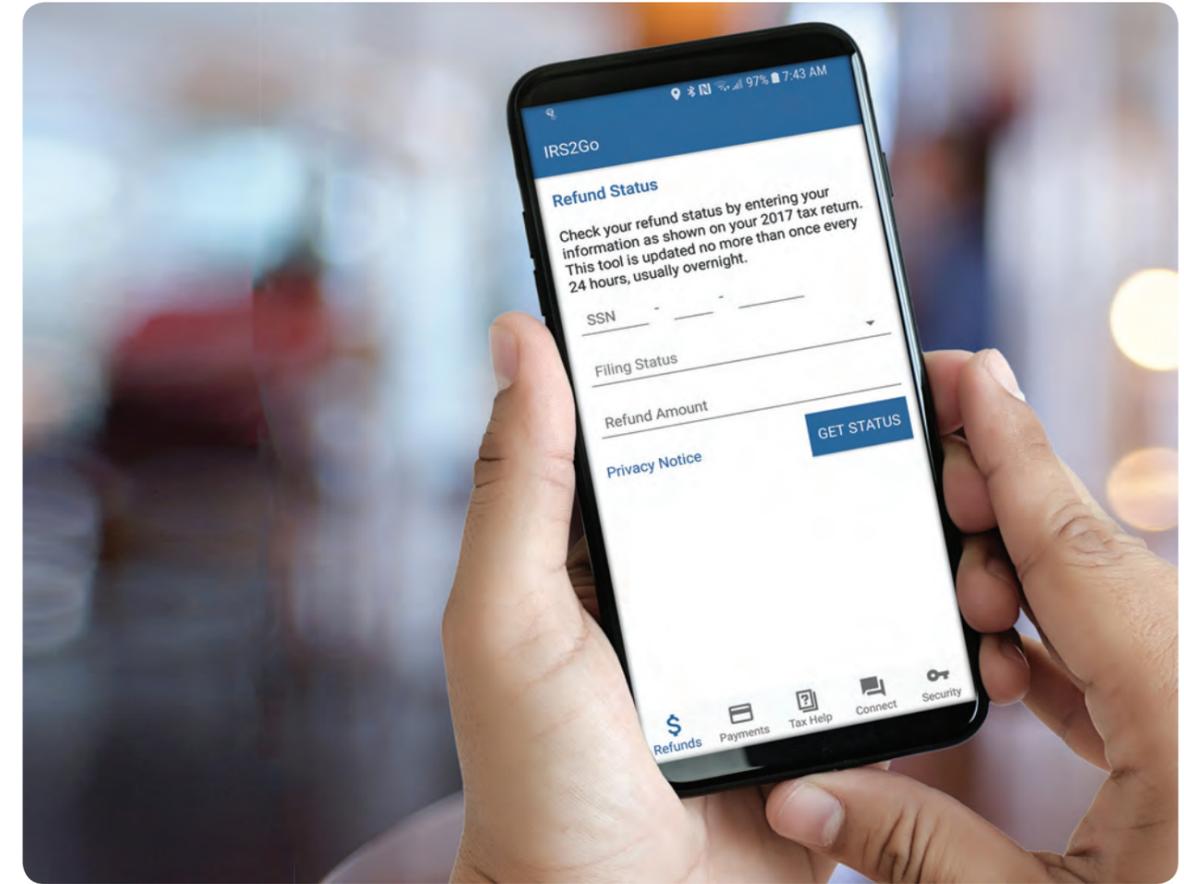


Photo credit: Getty Images



IRS2Go screenshots | 2011 and 2018

2011

2015

2018

IRS GOES MOBILE

2011 - 2015

As taxpayers moved toward mobile devices, the IRS developed applications to meet demand. In January 2011, the IRS launched its first native mobile application, IRS2Go.

The app initially allowed taxpayers to check the status of their refunds and returns from their mobile devices. Subsequent updates let users access free tax preparation assistance, link to IRS news and use the app in Spanish.

TAXPAYER BILL OF RIGHTS

“At their core, taxpayer rights are human rights.” - National Taxpayer Advocate Nina E. Olson

The Right to be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at taxpayeradvocate.irs.gov/taxpayer-rights

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is your voice at the IRS. An independent organization within the IRS, TAS is here to ensure that every taxpayer is treated fairly and that you know and understand your rights. TAS can offer you free help if you have a tax problem that you haven't been able to resolve with the IRS. If you qualify, you'll be assigned to one advocate who will do everything possible to resolve your problem.

For more information, including how to contact us, visit taxpayeradvocate.irs.gov or call 1-877-777-4778.

Publication 5170 (7-2014) Catalog Number 66849X
Department of the Treasury Internal Revenue Service www.irs.gov



Publication 5170, Taxpayer
Bill of Rights | Internal
Revenue Service

TAXPAYER BILL OF RIGHTS

2014

2014

In 2014, Commissioner John Koskinen and Taxpayer Advocate Nina E. Olson released an enhanced Taxpayer Bill of Rights. Written to be clear, understandable and accessible for both taxpayers and IRS employees, the updated document grouped the dozens of existing rights in the tax code into ten fundamental rights. The Taxpayer Bill of Rights is displayed in IRS offices across the country as a reminder that “respecting taxpayer rights continues to be a top priority for IRS employees.”

DASHBOARD (HOME)

Profile Sidebar

You and your family are constant variables that don't often change. Update your family's information that can be used to get started on next year's taxes. This includes automatically calculating if you and/or your dependents qualify for credits and deductions.

Individual-based Notifications

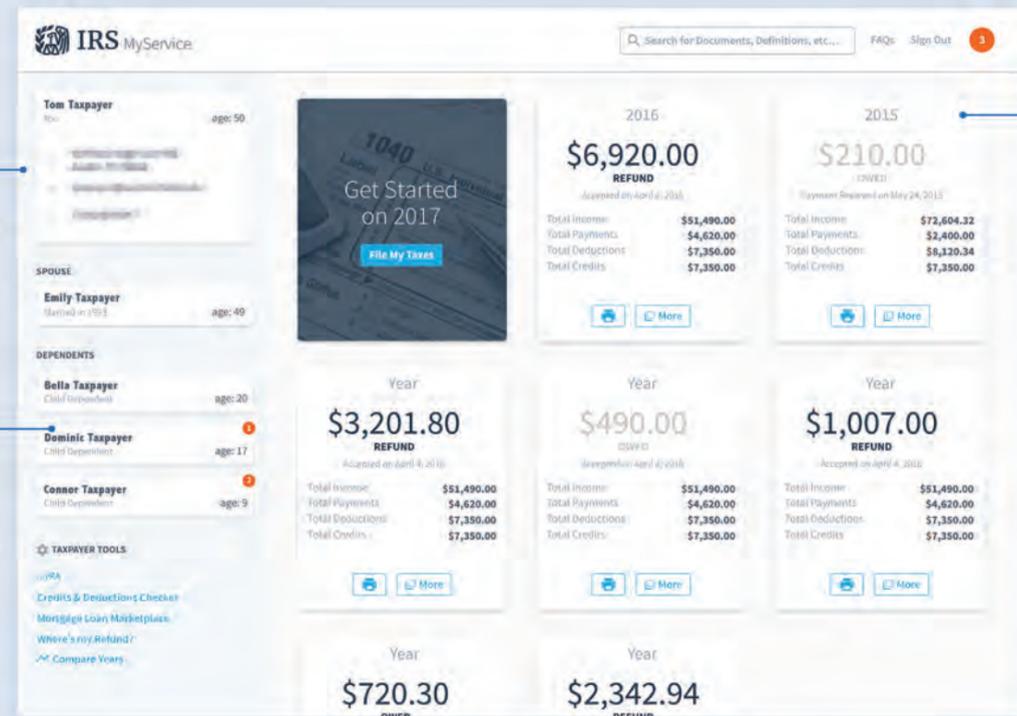
Profile information such as ages of children can ping automatic notifications that can be used to trigger reminders and calls to action.

Dominic Taxpayer

Child Dependent age: 17

- is Dominic ready for college? Get help paying for it.

[Start a New FAFSA](#)



Tax Return Cards

Yearly snapshots provide simple insights to compare data year-to-year before jumping into individual years. Clicking the card takes users into the Individual Return View.

Tax Return Card (Back)

Clicking [More](#) shows a few more quick actions a user can take.

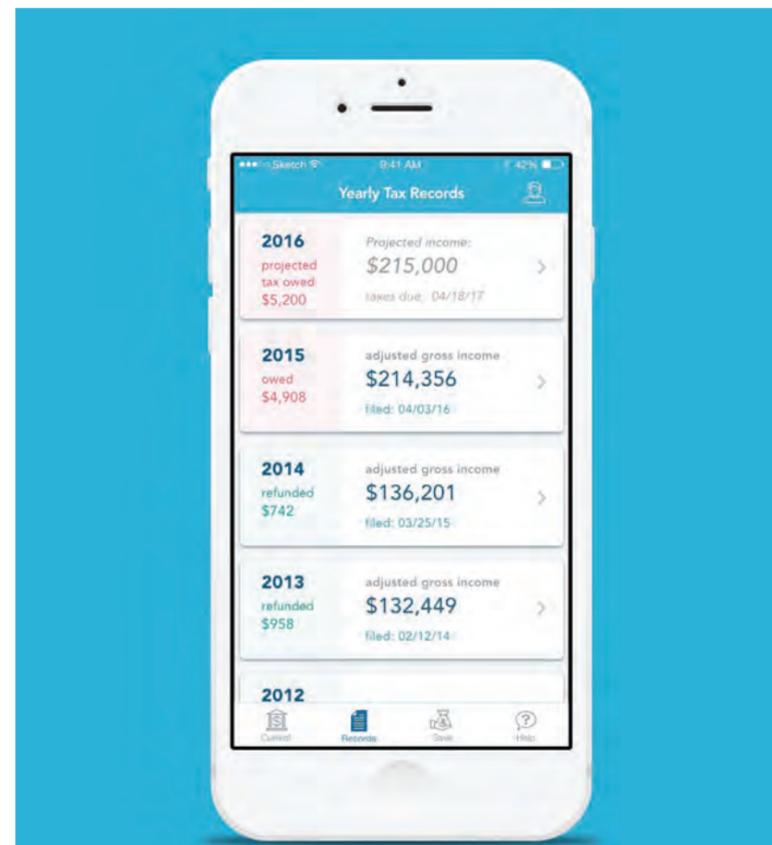
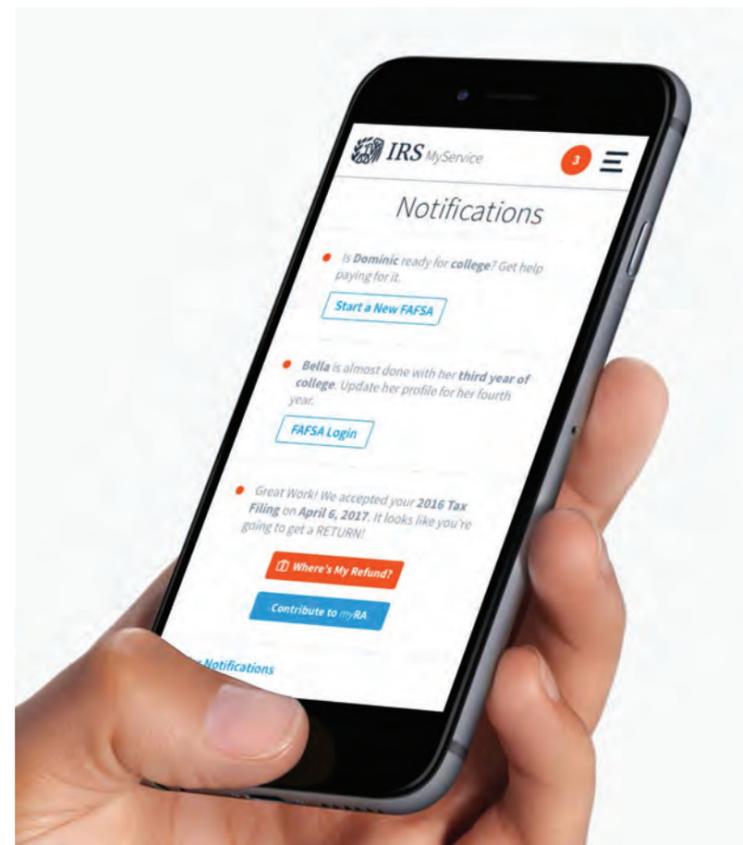
SOME THINGS YOU CAN DO

- [Print/Download Tax Return](#)
- [Amend \(Change\) Return](#)
- [Download all Forms and Worksheets](#)
- [Contribute to myRA](#)
- [Where's My Refund?](#)

[Less](#)

TAX DESIGN CHALLENGE

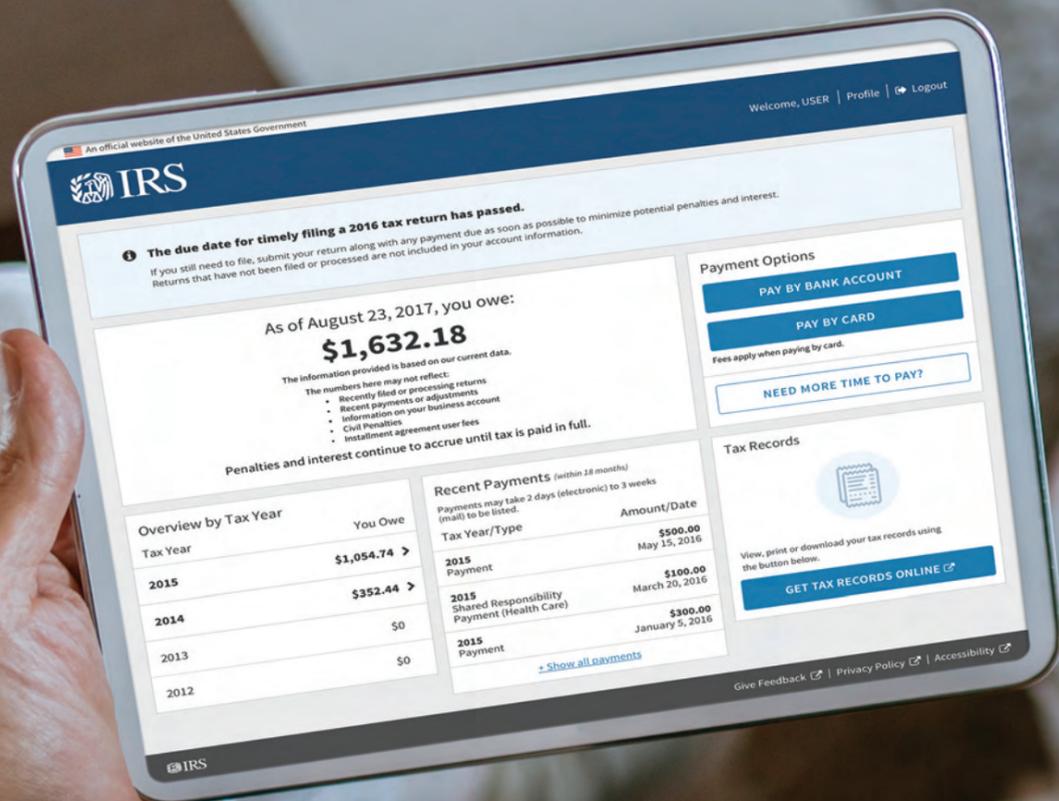
2016



2016

IRS hosted its first crowdsourcing competition that encouraged innovative ideas for the taxpayer experience of the future. Of 48 submissions, winners from California, Minnesota and Washington, D.C. were among those selected in categories covering:

- Overall design
- Taxpayer usefulness
- Best financial capability

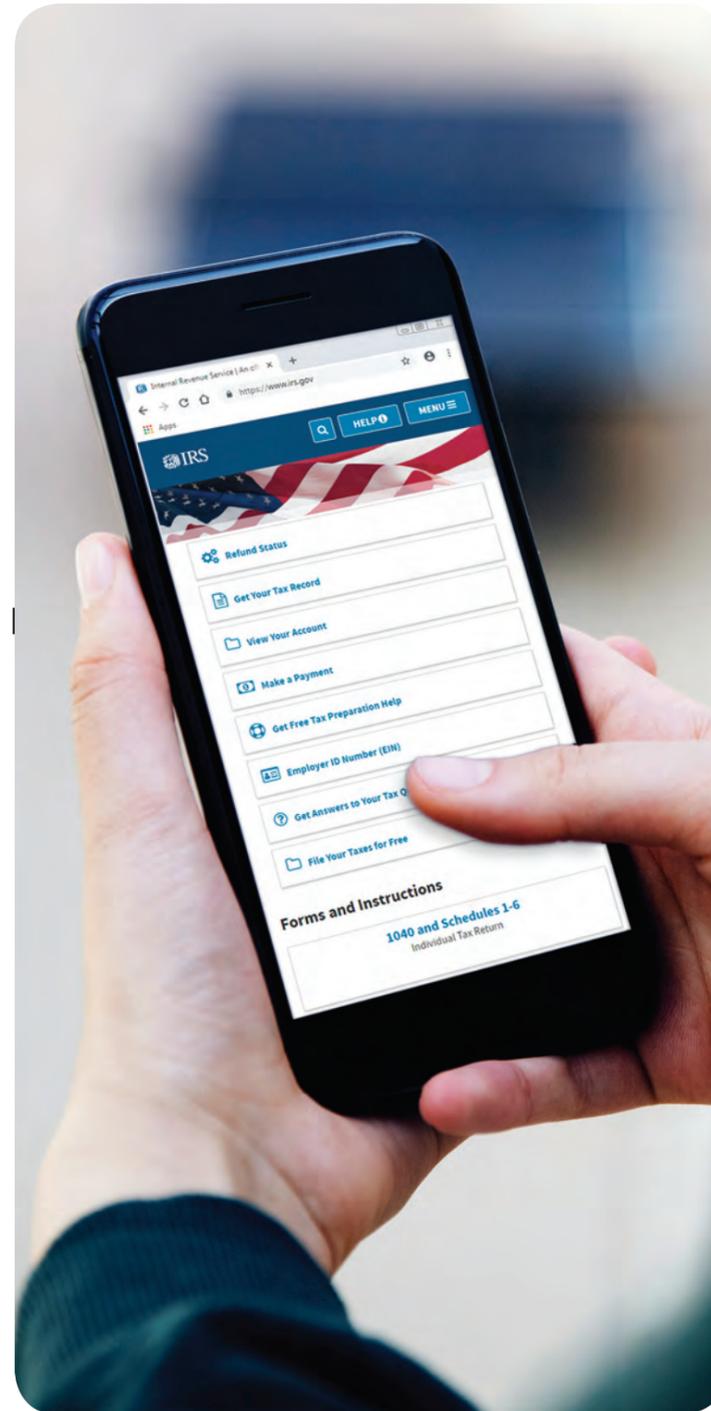


ONLINE ACCOUNT

2016

2016

In November 2016, the IRS launched Online Account, a self-service application that allows taxpayers to check the amount they owe, see their payment history for the last two years, view a snapshot of their most recently filed tax return and link to payment options or full transcripts.

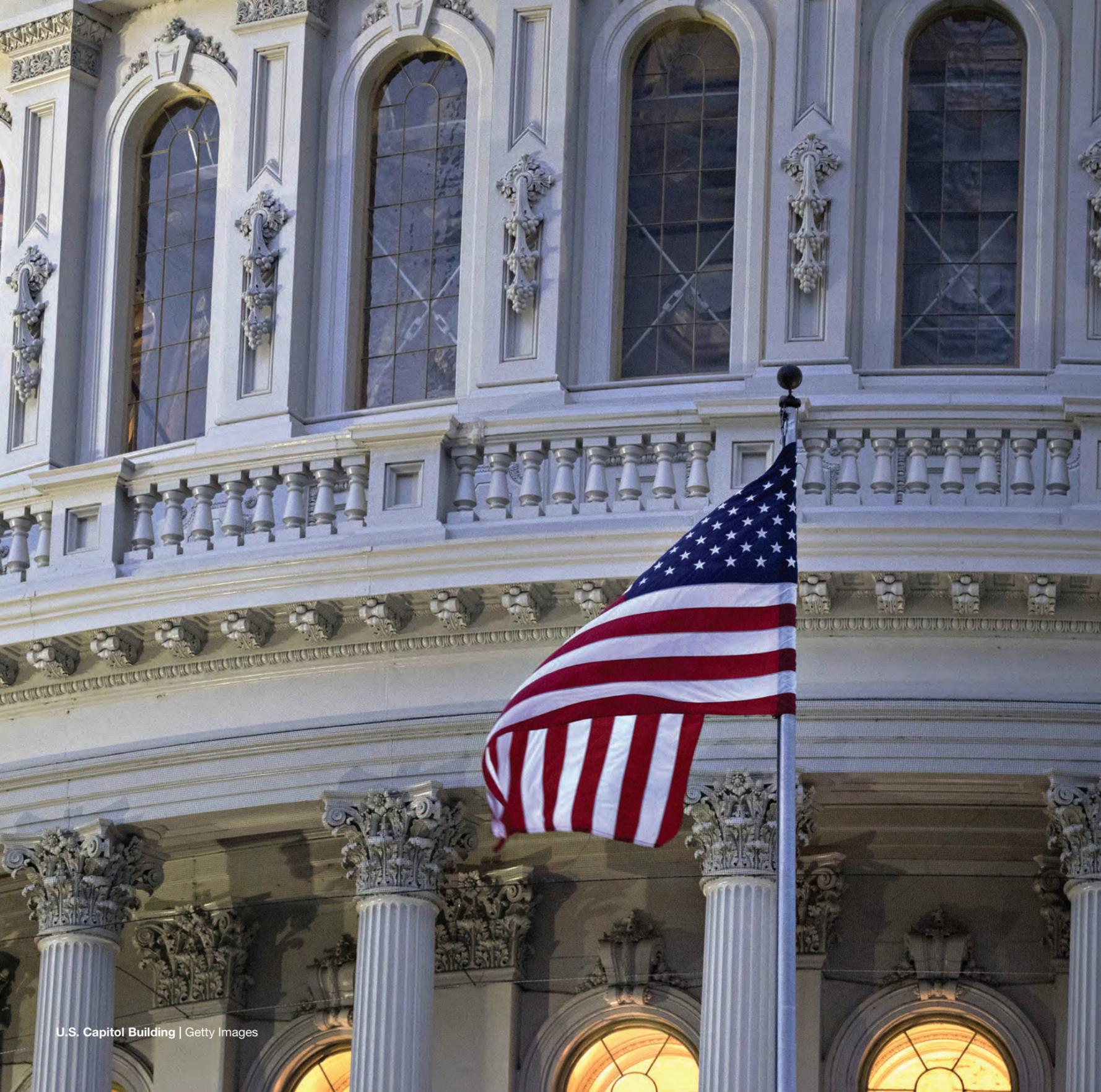


IRS.GOV REDESIGNED

2017

2017

In August 2017, the IRS.gov team launched a major refresh of the website. The new site was designed to be accessible for people with disabilities, viewable on mobile devices and organized for taxpayers to quickly find what they need.



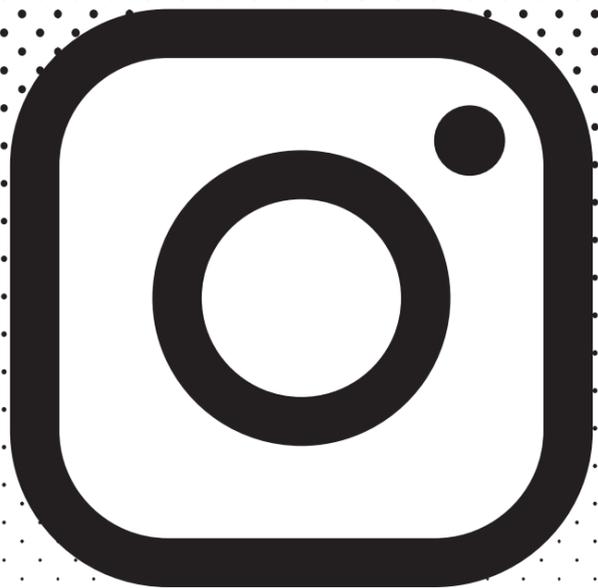
U.S. Capitol Building | Getty Images

TAX CUTS AND JOBS ACT

2017

2017

On December 22, 2017, President Donald J. Trump signed into law H.R. 1, known as the Tax Cuts and Jobs Act, the most significant piece of tax reform legislation in decades. Today, the IRS continues its mission to provide America's taxpayers with top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.



IRS SOCIAL MEDIA

2018

2018

As part of its mission to help taxpayers understand and meet their tax responsibilities, the IRS added Instagram to its social media portfolio in late 2018. The **@IRSnews** account brings new audiences closer to tax topics that affect all taxpayers. The Service also has an established presence on:

- YouTube
- Facebook
- Twitter
- LinkedIn

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2018** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing status: Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Your first name and initial _____ Last name _____ Your social security number _____

Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind

If joint return, spouse's first name and initial _____ Last name _____ Spouse's social security number _____

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Full-year health care coverage or exempt (see inst.)

Spouse is blind Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____ Presidential Election Campaign (see inst.) You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. _____ If more than four dependents, see inst. and here ▶

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature _____ Date _____ Your occupation _____ If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____

Spouse's signature. If a joint return, **both** must sign. _____ Date _____ Spouse's occupation _____ If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____

Paid Preparer Use Only

Preparer's name _____ Preparer's signature _____ PTIN _____ Firm's EIN _____ Check if: 3rd Party Designee Self-employed

Firm's name ▶ _____ Phone no. _____

Firm's address ▶ _____

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2018)

NEW 1040

2018

2018

As part of a larger effort to help taxpayers, the Internal Revenue Service streamlined the Form 1040 into a shorter, simpler form. In December 2018, the IRS released the redesigned Form 1040 and six accompanying schedules for taxpayers with more complicated returns. This new Form 1040 retired the use of Form 1040-A and Form 1040-EZ for tax year 2018.

LINDBERGH KIDNAPPER JAILED – RANSOM MONEY FOUND HIDDEN UNDER GARAGE FLOOR IN EAST BRONX • AL CAPONE CONVICTED OF DODGING TAXES – SENTENCED TO 11 YEARS • DOGGED I.R.S. INQUIRY ON TAX CHEAT'S SPENDING HABITS LED TO HIS CONVICTION • QUEEN OF MEAN GUILTY OF TAX EVASION • CRIME FAMILY BOSS FAILED TO FILE FEDERAL INCOME TAX RETURNS • TAX CHEAT SENTENCED TO 6 YEARS FOR DEFYING • "HOLLYWOOD MADAM" SENTENCED IN TAX EVASION CASE IN CONNECTION WITH HIGH-PROFILE PROSTITUTION • REBALL GREAT SENTENCED FOR FAILING TO FILE TAX RETURNS • "SURVIVOR" WINNER SENT TO PRISON FOR MONTHS IN CONNECTION WITH HOLLYWOOD TAX EVASION CASE FOR NOT FILING TAX RETURNS • U.S. REPRESENTATIVE SENTENCED TO 30 MONTHS FOR MISUSING CAMPAIGN FUNDS • BEANIE BABIES CREATOR SENTENCED FOR TAX EVASION • FIFA CORRUPTION CHARGES "WORLD CUP OF FRAUD" IRS CHIEF SAYS • IRS AGENT DISCOVERS THE IDENTITY OF A SILK ROAD KINGPIN •



100 YEARS CRIMINAL INVESTIGATION 100 YEARS

1919 – 2019

TAX PREPARERS SENT TO PRISON FOR DEFRAUDING THE GOVERNMENT OF MORE THAN \$3.8 MILLION • THE IRS IS CLOSING IN ON CASES INVOLVING BITCOIN INCOME REPORTING • LOUISIANA RETURN PREPARER SENTENCED TO SEVEN YEARS IN PRISON FOR FILING FRAUDULENT TAX RETURNS • RESTAURANT OWNER SENTENCED FOR MULTIPLE FRAUDS IN LOS ANGELES • RETURN PREPARER SENTENCED TO PRISON FOR FILING FRAUDULENT TAX RETURNS • STAPLETON SENTENCED FOR MASSIVE TAX FRAUD • VEGAS MAN SENTENCED FOR MASSIVE TAX FRAUD • MAYOR'S OFFICE TREASURER SENTENCED TO PRISON FOR TAXES • REVENUE AGENT SENTENCED TO PRISON FOR ID THEFT AND TAX FRAUD • BUSINESS OWNER SENTENCED FOR MAKING STATEMENT ON TAX RETURN • SENTENCE HANDED DOWN IN MULTI-MILLION DOLLAR SCHEME TO DEFRAUD BIBB COUNTY SCHOOLS AND TAXPAYERS • VIRGINIA PHARMACY OWNER SENTENCED TO PRISON FOR \$5 MILLION EMPLOYMENT TAX FRAUD • ARIZONA WOMAN SENTENCED FOR MONEY LAUNDERING • EXECUTIVE WITH SOUTH CAROLINA TIES SENTENCED FOR STEALING \$25 MILLION



CRIMINAL INVESTIGATION CENTENNIAL

2019

2019

In 1919, the Treasury Secretary asked the IRS Commissioner to form a criminal investigation unit to go after tax cheats and other criminals. 100 years later, Criminal Investigation (CI) special agents continue to bring down the most notorious criminals. CI remains the only law enforcement agency with the authority to investigate tax crimes—and has earned the reputation as the premier financial investigation unit in the world.

Criminal Investigation Division Centennial Poster | 2019 | Internal Revenue Service

Image List and Credits

8—The Bloody Massacre Perpetrated in King Street, Boston on March 5, 1770. | Paul Revere | 1770 | Prints and Photographs Division, Library of Congress

10—Alexander Hamilton | John Trumbull | 1806 National Portrait Gallery, Smithsonian Institution | Gift of Henry Cabot Lodge

12—Washington Reviewing the Western Army at Fort Cumberland, Maryland | Frederick Kemmelmeyer | circa 1795 | Metropolitan Museum of Art | Gift of Edgar William and Bernice Chrysler Garbisch, 1963

14—Capture and Burning of Washington by the British, in 1814 | Illustration in Our First Century by Richard Miller Devens | 1876 | Library of Congress

16—Architectural drawing of the Treasury building | Mills, Robert, 1781-1855, architect | 1842 | Library of Congress Prints and Photographs Division Washington, D.C.

18—Abraham Lincoln papers: Series 1. General Correspondence. | 1833-1916: Salmon P. Chase to Abraham Lincoln, Thursday, July 03, 1862 (Recommendation) Lincoln, Abraham, 1809-1865 | July 3, 1862 | Abraham Lincoln Papers at the Library of Congress

20—Treasury department, July 25, 1864 | To the people of the United States. By an act of Congress, approved June 30, 1864, the Secretary of the Treasury is authorized to issue an amount not exceeding two hundred millions of dollars in Treasury notes. U. S. Treasury dept. | Washington, 1864 | Broadsides, leaflets, and pamphlets from America and Europe

22—Hydrometer | Designed by Giuseppe Tagliabue of New York, NY. | circa 1867 | SIA Acc. 11-006, Box 005 - United States National Museum. Division of Graphic Arts, Photographic Collection, 1860-1960 | Smithsonian Institution Archives

24—Will he dare do it? | Nast, Thomas, 1840-1902, artist | March 2, 1878. Illustrations and political cartoons by Thomas Nast Library of Congress Prints and Photographs Division Washington, D.C.

26—16th Amendment to the U.S. Constitution: Federal Income Tax | Congress | 1913 | National Archives at Washington, D.C.

27—Original Form 1040 | 1913 | From OurDocuments.gov, a joint undertaking of the National Archives & Records Administration, National History Day, and the USA Freedom Corps

28—4 Minute Men - A Message from Washington | Welsh, H. Devitt, 1888-1942 | 1917 | Library of Congress Prints and Photographs Division Washington, D.C.

30—New York City Deputy Police Commissioner John A. Leach, right, watching agents pour liquor into

sewer following a raid during the height of prohibition | 1921 | Library of Congress Prints and Photographs Division Washington, D.C.

32—Internal Revenue Service Headquarters Building | 1111 Constitution Avenue Northwest, Washington, District of Columbia, DC | Historic American Buildings Survey | After 1933 | Library of Congress Prints and Photographs Division Washington, D.C.

34—Al Capone | Unidentified Artist | December 26, 1925 | National Portrait Gallery, Smithsonian Institution

36—Franklin D. Roosevelt | Oskar Stoessel | 1940 | National Portrait Gallery, Smithsonian Institution; gift of David E. Finley

38—Stamp ‘em out Buy U.S. stamps and bonds | Byrne, Thomas A., artist, Federal Art Project, sponsor | Library of Congress Prints and Photographs Division Washington, D.C.

40—The Punched Card | Trade publication for the Punched Card Publishing Company | 1952 | National Museum of American History, Gift of Thomas J. Bergin

42—Harry S. Truman | Martha Greta Kempton | 1948 | National Portrait Gallery, Smithsonian Institution

44—Photo | Records of the Internal Revenue Service

46—Right on the Button | Screenshots | Motion Picture Films, compiled ca. 1960 - ca. 1970 | Record Group 58: Records of the Internal Revenue Service, 1791 – 2006

48—Photos | Records of the Internal Revenue Service

50—President John F. Kennedy addresses the Joint Conference of Regional Commissioners and Directors of Internal Revenue Service (IRS) | May 1, 1961 | White House Photographs | John F. Kennedy Presidential Library and Museum

52—IRS Philadelphia, PA | Leffler, Warren K., photographer | April 14, 1971 | U.S. News & World Report magazine photograph collection Library of Congress Prints and Photographs Division Washington, D.C. 20540

54—IRS, Philadelphia, PA | Trikosko, Marion S., photographer | March 11, 1965 | U.S. News & World Report magazine photograph collection | Library of Congress Prints and Photographs Division Washington, D.C.

56—Internal Revenue Service | Trikosko, Marion S., photographer | February 2, 1965| Library of Congress Prints and Photographs Division Washington, D.C. 20540

58—IRS Service Center Automated Mail Processing System, Fresno, CA | March 6, 2019 | Internal Revenue Service

58—Screenshot from IRS video training video | Internal Revenue Service

60—President Ronald Reagan signing the Tax Reform Act of 1986 with members of Congress and White House staff present on the South Lawn | October 22, 1986 | The U.S. National Archives and Records Administration: Ronald Reagan Presidential Library & Museum

63—Understanding Taxes 1982 Poster | Publication 1042 (Rev 7-81) | Department of the Treasury, Internal Revenue Service

64—Publication 1, Your Rights as a Taxpayer | August 1988 | Internal Revenue Service

66—IRS e-File Logo 1995

67—FedWorld Bulletin Board System (BBS) screenshot | Kermit 95+ Manual for K95 Version 2.1.3 | columbia.edu

68—Wayback Machine | IRS.gov: January 1, 2006; January 1, 2015; January 1, 2016; January 1, 2018

70—Internal Revenue Service Building | Getty Images

72—Wayback Machine | Where’s My Refund: September 7, 2005; FreeFile: September 26, 2006; Withholding Calculator: October 1, 2012

74—Online Payment Agreement: screenshot 2013 | **Direct Pay:** screenshot 2018

76—Transcript Delivery Service: screenshot 2002 | **Electronic PIN Signature:** screenshot 2011

78—Wayback Machine | November 1, 2010

80—IRS2Go screenshots | 2011 and 2018

82—Publication 5170, Taxpayer Bill of Rights | Internal Revenue Service

85—IRS Tax Design Challenge | 2016 | Internal Revenue Service

86—Online Account screenshot | Screenshot | 2018

88—IRS.gov | desktop and mobile device screenshots | 2017

90—U.S. Capitol Building | Getty Images

92—Image | December 2018 | Internal Revenue Service

94—IRS Form 1040 | December 2018 | Internal Revenue Service

96—Criminal Investigation Division Centennial Poster | 2019 | Internal Revenue Service

