

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

to the U.S. Constitution, the 114th Congress quietly approved the "Taxpayer Bill of Rights" as part of the Protecting Americans from Tax Hikes (PATH) Act of 2015.

Mar. 25, 2016



With considerably less fanfare than the Bill of Rights ratified as the first amendments to the U.S. Constitution, the 114<sup>th</sup> Congress quietly approved the "Taxpayer Bill of Rights" as part of the Protecting Americans from Tax Hikes (PATH) Act of 2015. Nevertheless, codification of this collection of protections, which has been kicking around for several years and eventually embraced by the IRS, could be significant.

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

## **2. 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.

## **3. 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.

## **4. 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.

## **5. 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

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

## **7. 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.

## **8. 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.

## **9. 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.

## **10. 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.

The new Taxpayer Bill of Rights expands upon, incorporates and clarifies certain

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

have confidence in the fairness and integrity of the system, they will be more likely to comply.”

For more information, visit and <https://www.irs.gov/Taxpayer-Bill-of-Rights> and read the individual Fact Sheets for the Taxpayer Bill of Rights. Once you completely understand all the rights of taxpayers, you can define the role you will play in your clients' dealings with the IRS and related matters, as well as imparting your knowledge to them.

Income Tax • IRS • Taxes

CPA Practice Advisor is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors.

© 2024 Firmworks, LLC. All rights reserved