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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

3502 - Explanation of Taxpayers' Rights in Interviews

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Section 3502

Explanation of Taxpayers' Rights in Interviews

A. Provision covered: Section 3502 (Explanation of Taxpayers' Rights in Interviews)
[No Code section affected]

B. Background: Section 6227 of the Technical and Miscellaneous Revenue Act of 1988 requires the Secretary of the Treasury to prepare a statement setting forth in simple terms the rights of a taxpayer and the obligations of the IRS during an audit; the procedures by which a taxpayer may appeal an IRS decision; the procedures for filing refund claims and complaints; and the procedures that the IRS may use in enforcing internal revenue laws. The statement is required to be distributed to all taxpayers contacted with respect to the determination and collection of tax (other than by providing tax forms). Publication 1 explains a taxpayer's rights and the examination, collection, and refund process.

C. Changes: The statement required by § 6227 must be revised to more clearly inform taxpayers of their rights to be represented at interviews with the IRS by any person authorized to practice before the IRS and to have the interview suspended if the taxpayer wishes to consult with a person authorized to practice before the IRS.

D. Impact: Taxpayers will have a greater appreciation of their rights. The exercise of these rights may affect the number of interviews completed in a timely manner.

E. Necessary Actions: Revise Publication 1 not later than 180 days after the enactment of RRA.

F. Other Special Comments: None.

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