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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

3504 - Explanation of the Appeals and Collection Process

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Section 3504

Explanation of Appeals & Collection Process

A. Provision covered: Section 3504 (Explanation of Appeals & Collection Process)

B. Background: Congress wants to enhance taxpayers' understanding of the deficiency process. The Service currently sends taxpayers a copy of Publication No. 5 [Instructions-Rights of Appeal and Preparing Protests for Unagreed Cases (Income, Estate, Gift, Excise and Employment Taxes)] and Publication No. 586A [The Collection Process (Income Tax Accounts)] or Publication No. 594 [The Collection Process (Employment Tax Accounts)], with preliminary (30-day) letters.

C. Changes: The section requires the Service to include with any first letter of proposed deficiency, which allows the taxpayer an opportunity for administrative review with Appeals, an explanation of the entire process from examination through collection, including the assistance available from the Taxpayer Advocate at various points in the process.

D. Impact: The Service must determine which letters meet the "first letter" requirement. The Service must draft an explanation of the entire deficiency process for inclusion with the first letter. The Service must take action to ensure that the explanation is included with all correspondence within the "first letter" category.

E. Necessary Actions:

1. **Actions/Procedures:** Draft an explanation of the entire process from examination through collection. Include the explanation with the first letter of proposed deficiency which allows the taxpayer an opportunity for administrative review with Appeals. Identify the letter(s) to which the provision applies. Update the IRM to reflect the new requirement.

F. Other Special Comments: None.

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[Previous]

{Next}

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