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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

3701 - Cataloging Complaints

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Section 3701

A. Provision(s) covered: Section 3701 (cataloging complaints).

B. Background: Section 1211 of the Taxpayer Bill of Rights 2 (Pub. Law. 104-168), enacted July 30, 1996, requires that the Secretary of the Treasury submit a yearly report to the House Ways and Means Committee and the Senate Finance Committee concerning all instances of misconduct by Internal Revenue Service employees during the preceding calendar year as well as all dispositions of misconduct during the preceding calendar year. Section 3701 of the Internal Revenue Service Restructuring and Reform Act of 1998 requires that, when collecting data for the report required under Section 1211, the Secretary of the Treasury or the Secretary's delegate must maintain records of taxpayer complaints of misconduct by Internal Revenue Service employees on an individual employee basis. The report required by Section 1211 of the Taxpayer Bill of Rights 2 must be submitted on or before June 1 of each calendar year.

C. Change(s): In August 1997, the Internal Revenue Service created a new system of records, Treas/IRS 00.003, Customer Feedback System, to implement section 1211 of the Taxpayer Bill of Rights 2. The system was designed to enable the Service to report to Congress, on an annual basis, statistical information as to the instances of misconduct and dispositions of misconduct by Internal Revenue Service employees during the preceding year. Section 3701 of the IRS Restructuring and Reform Act of 1998 will require that this system maintain records of taxpayer complaints of misconduct on an

individual employee basis. The Internal Revenue Service will therefore need to review the current Customer Feedback System, and the descriptive notice published in the Federal Register, to determine whether any changes are necessary to the operation of the system itself, or the published notice.

D. Impact: The employee misconduct report submitted to the House and Senate will now contain information concerning taxpayer complaints of employee misconduct and the disposition of those complaints on an individually identifiable (and retrievable) basis. The primary impact will be the need to revise the manner in which this system of records is maintained, to revise the system of records notice that must be published in the Federal Register (including changes to the promulgation of a rule to exempt the system of records from certain provisions of the Privacy Act), and to ascertain the various avenues by which taxpayers can lodge complaints of misconduct.

E. Necessary Actions

1. Actions/Procedures: Employees will not be expected to conduct themselves any differently as a result of Section 3701. They should continue to follow the same rules, practices, and procedures.
2. Things we CAN do: See E.1.
3. Things we CAN'T do: See E.1.

F. Other Special Comments: None

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[\[Previous\]](#)

[\[Next\]](#)

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