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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

3466 - Application of Certain Fair Debt Collection Procedures

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Section 3466

A. Provision(s) covered: RRA § 3466. Application of Certain Fair Debt Collection Procedures. Adds new I.R.C. § 6304.

B. Background: This provision addresses concerns regarding abusive or harassing contact with taxpayers.

C. Change(s): This provision incorporates into new I.R.C. § 6304 certain restrictions of the Fair Debt Collection Practices Act (the "FDCPA") relating to communication with the taxpayer and to any actions the consequence of which would harass or abuse the taxpayer.

D. Impact: This provision does not significantly impact current business practices. The FDCPA requirements are currently substantially codified in off-Code provisions and are in the IRM.

E. Necessary Actions

1. Revenue Officers and Customer Service should be trained with regard to limitations on communication imposed by this provision. The IRM should be revised to reflect new requirements.
2. The Service CAN assume that, in absence of knowledge of circumstances to the

contrary, a taxpayer may be contacted between the hours of 8 a.m. and 9 p.m., local time at the taxpayer's location.

3. The Service CANNOT, without prior consent of the taxpayer or the express permission of a court, communicate with a taxpayer in connection with the collection of any unpaid tax (1) at an unusual place or time or a time or place known or which should be known to be inconvenient to the taxpayer; (2) if the Service knows that the taxpayer is represented by any person authorized to practice before the Service with respect to such unpaid tax or can readily ascertain such person's name and address, unless such person fails to respond within a reasonable period of time to a communication from the Service or unless such person consents to direct communication with the taxpayer; or (3) at the taxpayer's place of employment if the Service knows or has reason to know that the taxpayer's employer prohibits the taxpayer from receiving such communication. The Service CANNOT engage in conduct the natural consequence of which is to harass, oppress, or abuse any person in connection with the collection of any unpaid tax. Such conduct specifically includes (but is not limited to) the use or threat of violence or harm, the use of obscene language, causing a telephone to ring continuously with harassing intent, and the placement of telephone calls without meaningful disclosure of the caller's identity.

F. Other Special Comments: It should also be emphasized that this provision, as distinguished from the FDCPA, is not limited in application to individual taxpayers, but applies to all taxpayers with respect to any unpaid tax-- i.e., including corporate or partnership tax.

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