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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

2005 - Access to Account Information

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Section 2005

A. Provision covered: Section 2005 (Access to Account Information)

B. Background: On-line review of account information is available to banking customers, but the IRS does not offer a similar feature to taxpayers. This section requires the IRS to develop procedures under which a taxpayer could review his or her account electronically. This procedure must be developed by December 31, 2006, with an interim report on the progress of the procedures made to Congress by December 31, 2003. The December 31, 2006 target date is subject to the condition that all necessary privacy safeguards are also in place by that date.

C. Changes: New Section 2005.

D. Impact: This Section calls for the IRS to develop a system which will simultaneously provide a taxpayer with access to his or her account information while providing for all necessary privacy safeguards.

E. Necessary Actions:

1. **Actions/Procedures:** Procedures must be developed by December 31, 2006, to allow a taxpayer who files returns electronically to access his or her account information electronically. These procedures must also provide for all necessary privacy safeguards. An interim report on the progress of the procedures is due to

Congress by December 31, 2003.

2. **Actions Permitted:** Those actions necessary to develop the procedures listed in E.1.
3. **Actions Forbidden:** Creation of procedures providing taxpayers with electronic access to their account information without providing for all necessary privacy safeguards.

F. Comments: None.

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