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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

3705 - IRS Employee Contacts

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Section 3705

IRS Employee Contacts

A. Provision covered: Section 3705 (IRS Employee Contacts) [No Code section affected]

B. Background: The IRS sends many different notices to taxpayers. Some (but not all) of the notices contain a name and telephone number of an IRS employee whom the taxpayer may call if the taxpayer has questions.

C. Changes:

1. Any manually generated correspondence shall include the name, telephone number, and unique identifying number of an IRS employee who can be contacted with respect to the correspondence.
2. Any other correspondence shall include a telephone number that may be contacted.
3. During a telephone or personal contact a taxpayer shall be given the IRS employee's name and unique identifying number.
4. To the extent practicable and if it is advantageous to the taxpayer, one IRS employee shall be assigned to handle a taxpayer's matter until it is resolved.
5. In appropriate circumstances, taxpayer questions on telephone helplines shall be answered in Spanish.

6. Telephone helplines shall provide an option for taxpayers to talk to IRS employees during normal business hours.

D. Impact: More resources will be devoted to taxpayer assistance.

E. Necessary Actions: In general, the requirements of 3705 take effect 60 days after enactment of RRA. Thus, all correspondence must include the name and telephone number of an IRS employee (C(1) and (2) above) not later than 60 days after enactment. Unique identifying numbers must be assigned to employees, and they must be given out and included on manually generated correspondence (C(1) and (3)) not later than 6 months after enactment. Procedures must be developed to implement the provisions described in C(5) and (6), which take effect on January 1, 2000.

F. Other Special Comments: None.

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[Previous]

{Next}

[Home]

[Search]

[Help!]

[Email]

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