

#2 REQUIRE THE IRS TO PROVIDE ANNUAL TAXPAYER RIGHTS TRAINING TO EMPLOYEES

Present Law

IRC § 7803(a)(3) requires the Commissioner of Internal Revenue to “ensure that employees of the Internal Revenue Service are familiar with and act in accord with taxpayer rights” that are provided by the IRC and that include the ten fundamental taxpayer rights adopted by the IRS as the Taxpayer Bill of Rights.

IRC § 7803(c)(2) describes the functions of the Office of the Taxpayer Advocate.

Reasons for Change

Notwithstanding the requirement imposed by IRC § 7803(a)(3), IRS training materials incorporate taxpayer rights information inconsistently and insufficiently. The Taxpayer Advocate Service reviewed IRS training courses and found that some courses covered topics related to taxpayer rights but made no reference to the fundamental rights adopted by the IRS, other courses sent mixed messages to employees about when taxpayer rights apply, and still other courses failed to include any taxpayer rights information at all.

The IRS currently requires all employees to take annual trainings, known as Mandatory Briefings, on topics such as ethics, unauthorized access of taxpayer accounts, and anti-discrimination laws. Although the Taxpayer Advocate Service prepared materials to be used in a Mandatory Briefing on the Taxpayer Bill of Rights, the IRS has declined to provide a Mandatory Briefing on the topic.

Requiring all IRS employees to take annual training on taxpayer rights will assist the IRS in complying with IRC § 7803(a)(3), which requires that the Commissioner of Internal Revenue ensure that IRS employees are familiar with and act in accord with taxpayer rights.

Recommendations

Amend IRC § 7803(c)(2)(C) to require the National Taxpayer Advocate to develop training for all IRS employees on taxpayer rights, including information about the Taxpayer Advocate Service. Amend IRC § 7803(c)(2)(C) to require the Commissioner of Internal Revenue to establish procedures to provide for this training to be delivered to all IRS employees annually.²⁵

²⁵ The Taxpayer Rights Act of 2015, S. 2333 and H.R. 4128, 114th Cong. § 308 (2015), contains language that is generally consistent with this recommendation.