FISCAL YEAR 2007 STATUTORY REVIEW OF RESTRICTIONS ON DIRECTLY CONTACTING TAXPAYERS

Issued on July 13, 2007

Highlights


IMPACT ON TAXPAYERS

The Omnibus Taxpayer Bill of Rights created a number of safeguards to protect taxpayers being interviewed by an Internal Revenue Service (IRS) employee as part of an examination or collection action. IRS employees are required to stop an interview if the taxpayer requests to consult with a representative and may not bypass a representative without supervisory approval. Neither the IRS nor TIGTA could readily identify cases in which the taxpayer requested a representative or the IRS contacted the taxpayer directly and bypassed the representative.

One way to identify possible violations of these taxpayer rights is to determine if taxpayers have complained that an IRS employee intentionally denied them their right to representation or bypassed their representatives without proper approval. Taxpayer complaints that allege IRS employees bypassed their representatives and contacted them directly are tracked by the TIGTA Office of Investigations. The TIGTA Office of Investigations closed seven direct contact complaint cases, involving six IRS employees, between October 2005 and September 2006. In all seven cases, the Office of Investigations determined the facts did not support the opening of a criminal investigation for any violation of the law.

WHAT TIGTA RECOMMENDED

Because this was a positive report and TIGTA made no specific recommendations, comments from the IRS were not required.

READ THE FULL REPORT

To view the report, including the scope, methodology, and full IRS response, go to: