

Christopher Rizek Discusses Taxpayer Rights at ABA May Meeting

05.11.2018

Program: Taxpayer Rights: To What End (Part 1)

Event Sponsor: 2018 ABA Section of Taxation May Meeting

In 2014, IRS adopted a taxpayer bill of rights and in 2015 Congress codified those rights by requiring that the Commissioner ensure that IRS employees are familiar with and act in accord with those rights. IRC § 7803(a)(3). In this panel, we will examine the use of the taxpayer bill of rights (TBOR) in tax controversies generally, as well as consider its application in the context of recent high-profile litigation between Facebook and the IRS, the application of similar legislation in state controversies, and the implications of the absence of a specific remedy associated with rights violations. This is the first of a two-part panel and is cosponsored by the Tax Clinics and Pro Bono Committee and the Individual & Family Tax Committee. Part Two, which will focus more on issues relating to lower income taxpayers and also consider recent National Taxpayer Advocate initiatives and recommendations, will be held Saturday morning at the Pro Bono and Tax Clinics Committee.

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