

Tax Notes Today Quotes Christopher Rizek: Previous Taxpayer Rights Bills Offer Lessons for Current Efforts

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Tax Notes Today

Christopher S. Rizek is quoted by *Tax Notes Today* concerning the issues that arise when taxpayers rights legislation does not have bipartisan support. The article specifically focuses on taxpayers rights bills such as, TBOR 1, TBOR 2, and RR '98. For the complete article, please visit *Tax Notes Today's* website (subscription required).

Excerpt taken from the article.

According to Vance, congressional staff had the support of Treasury and the IRS on the taxpayer rights bills. "IRS was always on board with us," she said.

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That consensus fell apart when Congress was working on RRA '98, according to Christopher S. Rizek of Caplin & Drysdale, who worked on TBOR 2 and RRA '98 at Treasury as an attorney-adviser and associate tax legislative counsel. Rizek said he remembers the political atmosphere surrounding RRA '98 as being much more contentious and the bill suffering as a result.

The bipartisan work ethos changed after politics were injected into the process by Finance Committee hearings in the fall of 1997 that detailed supposed IRS abuses of taxpayers, Rizek said at a recent Tax Analysts forum on taxpayer bills of rights. (Prior coverage: *Tax Notes*, Mar. 31, 2014, p. 1379.)

In 1998, when Republicans controlled both chambers of Congress and a Democrat sat in the White House, the two parties were "at each other's throats," Rizek said. A House bill that had consensus support became much more controversial in the Senate because of Treasury and IRS opposition, he said. RRA '98 "was not, I think it's fair to say, exactly the same signal success" as the previous taxpayer rights bills, Rizek said. "In particular, some of the administrative provisions have turned out to be a little bit of a mixed bag," he said. "But I think what it teaches us is that to work out good taxpayer rights legislation, you have to have tax professionals talking to each other and working out carefully and well-thought-out incremental changes to existing policies."

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Rizek said that a taxpayer's lack of ability to appeal a CDP determination is the perfect example of how rights don't exist without a way to enforce them and that the problem with the broad taxpayer rights outlined in Publication 1 is that they're not enforceable. "It's a truism, I think, in the law: You can't have a right unless you have a remedy," he said.

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