

Selected Papers from the Inaugural International Conference on Taxpayer Rights

Introduction

On November 18 and 19, 2015, the inaugural International Conference on Taxpayer Rights was held at the National Archives in Washington, DC. The Conference was convened by the National Taxpayer Advocate and co-sponsored by the American Bar Association Section of Taxation, the American College of Tax Counsel, American Tax Policy Institute, the International Association of Tax Judges, and the International Fiscal Association—USA Branch, with Tax Analysts as publishing sponsor. Over two days, 170 individuals from 22 countries discussed the role taxpayer rights play in tax administration. Panel topics included The Right to Be Informed: Transparency and Tax Administration; The Rights to Confidentiality and Privacy in an Age of Transparency; Taxpayer Rights, Due Process, and Procedural Justice; and Challenges in “Operationalizing” Taxpayer Rights.¹

The Conference built on work initiated by the Organization for Economic and Cooperative Development (OECD) in the early nineties.² This work in turn informed my 2007 legislative proposal that Congress adopt a Taxpayer Bill of Rights (TBOR).³ The Internal Revenue Service adopted the TBOR on June 10, 2014, in response to a more recent administrative recommendation by my office.⁴

¹The conference agenda, abstracts of papers, reference documents pertaining to taxpayer rights, and videos of the conference panels are available at taxpayerrightsconference.com.

²OECD Committee of Fiscal Affairs, *Taxpayers' rights and obligations – a survey of the legal situation in OECD countries* (Apr. 27, 1990); OECD Centre for Tax Policy and Administration, *Taxpayers' Rights and Obligations – Practice Note* (Aug. 2003).

³2007 NAT'L TAXPAYER ADVOCATE ANN. REP., LEGISLATIVE RECOMMENDATION: TAXPAYER BILL OF RIGHTS AND DEMINIMUS APOLOGY PAYMENTS 478-89.

⁴2013 NAT'L TAXPAYER ADVOCATE ANN. REP., MOST SERIOUS PROBLEM: TAXPAYER RIGHTS: THE IRS SHOULD ADOPT A TAXPAYER BILL OF RIGHTS AS A FRAMEWORK FOR EFFECTIVE TAX ADMINISTRATION 5-19; IR-News Rel. 2014-72, *IRS Adopts “Taxpayer Bill of Rights;” 10 Provisions to be Highlighted on IRS.gov, in Publication 1* (June 10, 2014), available at <https://www.irs.gov/uac/Newsroom/IRS-Adopts-Taxpayer-Bill-of-Rights%3B-10-Provisions-to-be-Highlighted-on-IRSGov,-in-Publication-1>. TAS has created a webpage dedicated to the TBOR, including a “cross-walk” setting out the specific statutory and administrative rights and remedies relating to each of the ten enumerated rights in the TBOR. See *What the Taxpayer Bill of Rights Means to You*, TAXPAYER ADVOCATE SERVICE, last accessed Mar. 15, 2016, <http://www.taxpayeradvocate.irs.gov/About-TAS/Taxpayer-Rights/What-the-Taxpayer-Bill-of-Rights-Means-for-You>.

Congress has now enacted into law a similar provision that lists verbatim the same ten taxpayer rights.⁵

The International Conference on Taxpayer Rights broadened the focus on taxpayer rights beyond the United States. Tax administrators, academics, and tax professionals from all over the world were afforded the opportunity to discuss the reasons for and challenges in adopting and implementing a TBOR or taxpayer charter. Equally important, the Conference engendered serious scholarship about the role of tax administration in promoting fairness and effectiveness in tax administration.

The four papers included in this issue of *The Tax Lawyer* are indicative of the breadth of ideas exchanged at the Conference. Professors Alice G. Abreu and Richard K. Greenstein analyze and question why tax law is excused from operating according to rules of reasonableness followed by other areas of law. Professor Keith Fogg and Sime Jozipovic explore collection practices both in the United States and internationally and measure them against fundamental taxpayer rights. Professor Leslie Book discusses how the tax administrator through its processes and manner of interacting with taxpayers can “bureaucratically oppress” taxpayers’ opportunity to challenge the tax administrator and be heard. And Amanda Bartmann of the Taxpayer Advocate Service lays out a roadmap for the Service’s implementation of the TBOR, weaving it into the daily life of the Service employees and taxpayers alike, and ensuring it doesn’t become a pretty but meaningless piece of paper.

The Conference demonstrated that each country has its own culture, its own tax system, and within that system its own priorities and challenges. We learned, however, that while different countries have different levels of taxpayer protections, everyone agreed that stating and affirming the rights of taxpayers increased taxpayer trust in the tax system. The inaugural International Conference on Taxpayer Rights is just one step toward achieving taxpayer protections throughout the world. The conversations begun at the inaugural Conference form a foundation for the second Conference, to be held in Vienna, Austria, in March 2017. I am profoundly grateful to the ABA Section of Taxation and the other cosponsors for their willingness to take a chance on an untested idea that, thanks to their support, now has a life of its own.

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⁵The Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, Div. Q, § 401 (2015) states that the Commissioner shall ensure IRS employees “are familiar with and act in accord with taxpayer rights as afforded by other provisions of [Title 26]” and then lists the ten TBOR rights.