

International Association of Tax Judges



The Honorable Peter J. Panuthos
IATJ 7th Assembly
September 30th
October 1st, 2016
Madrid, Spain

Access to Justice

International Association of Tax Judges



I. Procedural Guarantees in Administrative and Judicial Proceedings

IRS Taxpayer Bill of Rights

Tax Collection: Assessments and Examinations

- Collection of taxes begins with an assessment
- IRS examines a return and provides taxpayer with Notice of Proposed Adjustments

Right to Challenge the IRS' Position and Be Heard: IRS Administrative Appeals

- Right to appeal an examination decision to the IRS Office of Appeals



I. Procedural Guarantees in Administrative and Judicial Proceedings (cont.)

Right to Appeal to Independent Forum

- Refund jurisdictions
 - Federal District courts
 - Court of Claims
- Prepayment jurisdiction
 - U.S. Tax court - Where most tax disputes are filed

Tax Court

- High number of self-represented taxpayers
- Court has taken important steps to provide taxpayers with a measure of Access to Justice
 - Publication of rules, booklet, website, etc.



II. The Right to Appeal to Independent Bodies

Independence of the Judiciary

- The Court or Tribunal to which a taxpayer seeks to appeal must be independent of the taxing authority
- Political and structural independence

United States Tax Court Independence

- Separate from the other branches, including the IRS
- Judges are required to uphold the law and be impartial
 - Judicial ethics permit a judge to take a more active role to assist a self-represented petitioner



III. Providing Counsel to Self-Represented Petitioners

IRS Taxpayer Advocate Service (TAS)

- Independent organization inside the IRS that helps taxpayers resolve problems that are not resolved through administrative appeals or normal channels.

Low-Income Taxpayer Clinics (LITCs)

- LITCs provide professional legal advocacy
 - Promotes fairness in the system
 - Tax planning and other services
 - Voice for the low-income taxpayer



III. Providing Counsel to Self-Represented Petitioners (cont.)

Tax Court Calendar Call Program

- Tax attorneys volunteer to provide free legal assistance to self-represented petitioners at Tax Court calendar call

Department of Justice (DOJ) Office for Access to Justice

- DOJ Tax handles or authorizes criminal tax litigation and civil tax litigation (excluding Tax Court)
- Access to Justice focuses on protecting rights of taxpayers and providing legal assistance