

***TheTaxReview* Taxpayer Rights**

Learning Objectives / Table of Contents

Learning Objective

A Learning Objective A

Recognize the rights of taxpayers when dealing with the IRS.

B Learning Objective B

Identify options available to taxpayers through the IRS appeals process.

C Learning Objective C

Recognize rights of taxpayers relating to the collection process.

D Learning Objective D

Identify responsibilities of tax preparers under Treasury Circular 230 when dealing with clients.

E Learning Objective E

Identify situations where a taxpayer may prevail on a claim of abuse of discretion by IRS collection personnel.