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**NSA Proposes Tax Practitioners Bill of Rights**

***Proposed $838 million cut in IRS funding drives new initiative***

ALEXANDRIA, VA, June 16, 2015 — In the wake of a proposed $838 million cut in funding for the Internal Revenue Service (IRS), the National Society of Accountants (NSA) has issued a “Tax Practitioners Bill of Rights.”

NSA hopes this Bill of Rights, developed during the past few months, will establish timely enactment of tax laws and regulations and reasonable levels of IRS service for tax practitioners, who file 60 percent of the tax returns received by the IRS each year.

The U.S. House of Representatives Appropriations Committee Financial Services and General Government Subcommittee voted June 11 to cut the IRS budget by $838 million (7.7 percent), continuing a multi-year decline in IRS funding.

“The tax system is breaking down, and these funding cuts mandated by Congress are a big part of the problem,” said NSA President Marilyn Niwao, a CPA and attorney. “IRS customer service is at an all-time low, and tax practitioners cannot get timely responses from the IRS for questions we pose on behalf of our clients because the IRS cannot afford the staff it needs to answer the phones.”

NSA Executive Vice President John Ams added, “The IRS also needs to change its procedures and respect the needs of taxpayers and tax practitioners. For example, the IRS has scheduled computer maintenance and downtime in the few days before returns are due. This has nothing to do with funding – it has to do with common sense.”

NSA tax practitioners have also complained that IRS agents want to meet with them during March and April. Ams said, “Everyone, including IRS agents, knows that returns are due on April 15, so why not schedule something in May or June instead? Again, a lack of common sense.”

“Congress has to enact tax legislation in a more timely manner,” Niwao said. “Last year, a tax bill was enacted on December 19, giving no one – not taxpayers, tax return preparers or the IRS – sufficient time to learn about the changes in the tax law, or even get tax forms out in time for the beginning of the tax filing season” Niwao added.

“The entire tax system is built on Congress passing tax law and appropriating funding, the IRS implementing the law, and tax practitioners and taxpayers complying with the law,” Ams added. “But two-thirds of this system is broken – Congress is not appropriating enough money for the IRS to function properly and so the IRS is not able to do its job.” Niwao declared, “That’s why we need this Tax Practitioners Bill of Rights.”

The IRS already has a [Taxpayer Bill of Rights](http://www.irs.gov/Taxpayer-Bill-of-Rights), but NSA officials note that this does not address the many challenges that tax practitioners face when preparing returns for the 60 percent of U.S. taxpayers who hire them to prepare their tax returns. Niwao stated that among the provisions in the IRS Taxpayer Bill of Rights are the right to be informed, the right to quality IRS service, and the right to not pay more than the correct amount of tax.

“These so-called ‘rights’ are meaningless if a taxpayer’s representative cannot get the information needed from the IRS because Congress has not appropriated sufficient funds to allow the agency to function properly,” Niwao said.

The NSA Tax Practitioners Bill of Rights includes the following:

1. **THE RIGHT TO HAVE TAX LAWS AND RULES PASSED IN A TIMELY MANNER , INCLUDING:**
2. The right to have tax laws affecting the current tax year enacted no later than September 1 of that year.
3. The right to have IRS forms reflecting any new tax laws for the current year available no later than October 1 of that year.
4. **THE RIGHT TO QUALITY SERVICE FROM THE IRS, INCLUDING:**
5. The right to have telephone calls answered within 15 minutes, on a practitioner-only hotline, staffed by competent/knowledgeable employees.
6. The right to have taxpayer correspondence answered within 20 days.
7. The right to have any collection action on the taxpayer’s account frozen while the IRS is considering a taxpayer’s timely filed response to IRS collection activity.
8. The right to have one IRS representative deal with a tax issue from start to finish until the issue is resolved.
9. The right to request a supervisor be involved in resolving a matter if the initiating IRS representative is unwilling or unable to resolve an issue.
10. The right for practitioners with Practitioner Tax Identification Numbers (PTINs) to communicate electronically with the IRS on taxpayer matters in a secure manner.
11. **THE RIGHT TO PRACTICE WITHOUT UNDUE IRS DEMANDS DURING TAX FILING SEASON, INCLUDING:**
12. The right to have an IRS audit moratorium during the three weeks immediately before major tax deadlines such as March 15, April 15, September 15, October 15 of each year.
13. The right to have an IRS moratorium on collection actions or collection information requests during the three weeks immediately before major tax deadlines such as March 15, April 15, September 15, October 15 of each year.
14. The right to have an IRS moratorium on planned software maintenance and computer downtime periods during the three weeks immediately before major tax deadlines such as March 15, April 15, September 15, October 15 of each year.

“The continuing slowdown in IRS customer service due to ongoing budget cuts affects hundreds of millions of taxpayers who are voters and constituents in every state and Congressional district in the nation,” Ams explained. “What’s even worse is that the budget cuts actually cost the nation billions of dollars in lost tax revenue because the IRS doesn’t have the resources to enforce the tax law. This is the epitome of being penny-wise and pound-foolish.”

For more information contact NSA at 800-966-6679 or members@nsacct.org. Learn more about NSA at [www.nsacct.org](http://www.nsacct.org).

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