



TAXPAYER BILL OF RIGHTS



YOUR **RIGHTS** AS A TAXPAYER

1. The Right To Be Informed

Taxpayers must have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanation of the laws and LRA procedures in all forms, instructions, publications, notices, and correspondences. They have the right to be informed of the LRA decisions about their tax accounts and to receive clear explanations of the results or outcomes.

2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the LRA, to be spoken in a way they can easily understand, to receive clear and easily understandable communications from the LRA, and to speak to an appropriate staff about inadequate service.

3. The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay the amount of tax legally due, including interest and penalties, and to have the LRA apply all tax payments properly.

4. The Right to Challenge the LRA's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal LRA actions or proposed actions, to expect that the LRA will consider their timely objections and documentation promptly and fairly, and to receive a response if the LRA does not agree with their position.

5. The Right to Appeal an LRA Decision in an Independent Forum

Taxpayers have the right to be accorded a fair and impartial administrative appeal of LRA decisions, including any penalties, and have the right to receive a written response regarding appeal decision by the Board of Tax Appeal or any appeal body. Taxpayers generally have the right to take their cases to court.



0770-572-572



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info@lra.gov.lr



6. The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the LRA's position as well as the maximum amount of the time the LRA has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the LRA has finished an audit.

7. The Right to Privacy

Taxpayers have the right to expect that any LRA inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing

8. The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the LRA will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, tax practitioners, and others who wrongfully use or disclose taxpayer return information.

9. The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the LRA. Taxpayers have the right to seek assistance from a Low Taxpayer Clinic if they cannot afford representation.

10. The Right to Retain a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or liability to provide information timely. Taxpayers have the right to receive assistance from an independent office situated within the LRA or Taxpayer Advocate Office if they are experiencing financial difficulty or if the LRA has not resolved their tax issues properly and timely through its normal channels.



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