

GENERAL

P-6-1 (Approved 11-4-77)

Service commitment to Taxpayer Service Program

The Service is committed to a Taxpayer Service Program which will help taxpayers voluntarily comply with tax laws and assist them in meeting their obligations under the tax laws. The resource requirements needed to fulfill this commitment will be given the same level of consideration as requirements for other major Service Programs.

(P-6-2—P-6-9 are reserved)

STANDARDS IN PUBLIC DEALINGS AND TAX ADMINISTRATION

P-6-10 (Approved 11-26-79)

The public impact of clarity, consistency, and impartiality in dealing with tax problems must be given high priority.

In dealing with the taxpaying public, Service officials and employees will explain the position of the Service clearly and take action in a way that will enhance voluntary compliance. If a taxpayer problem has been caused by a Service error, the mistake will be acknowledged and an apology given to the taxpayer. Internal Revenue Service officials and employees must bear in mind that the public impact of their official actions can have an effect on respect for tax law and on voluntary compliance far beyond the limits of a particular case or issue.

P-6-11 (Approved 11-4-77) P-1-179

Administrative procedures and forms will be designed to promote voluntary compliance

Recognizing the importance of voluntary compliance on the part of taxpayers to the efficient operation of the tax system, specific attention will be given by Service officials to isolating and defining problems in tax administration which might adversely affect voluntary compliance.

Service officials will take positive action to critically examine the Service's forms, procedures and administrative practices and ensure they are designed to provide for sound administration of the law and effective use of resources. Simultaneously, Service officials will ensure that the effects upon taxpayers of these forms,

procedures, and administrative practices are considered.

(P-6-12—P-6-19 are reserved)

TAX INFORMATION AND EDUCATION PROGRAMS

P-6-20 (Approved 11-4-77)

Information provided taxpayers on the application of the tax law

The Service will develop and conduct effective programs to make available to all taxpayers comprehensive, accurate, and timely information on the requirements of tax law and regulations.

Positive efforts will be made to determine taxpayers' needs and to effectively meet these needs. Information will be provided through a variety of means, including telephone and office assistance programs, mass media and taxpayer publications.

P-6-21 (Approved 11-4-77)

Educational programs provided

The Service will conduct taxpayer education programs for taxpayers whose needs for tax information are most effectively met by these means.

These educational programs will include those established to assist individuals in meeting their current and future tax obligations, as well as programs designed to instruct groups of taxpayers or prospective taxpayers on their rights and responsibilities under the tax law or on specific tax provisions of common interest.

(P-6-22—P-6-29 are reserved)

RETURNS PREPARATION ASSISTANCE

(P-6-30—P-6-39 are reserved)

ACCOUNT INFORMATION AND CORRECTION

P-6-40 (Approved 11-4-77)

Assistance furnished to taxpayers in the correction of accounts

Service officials and employees will act objectively and expeditiously to correct errors and discrepancies in taxpayers' accounts. Corrections which will result in a benefit to the taxpayer will be handled as expeditiously as those which