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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

3468 - Prohibition on Requests to Taxpayers to Give Up Rights to Bring Actions

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Section 3468

A. Provision(s) covered: Section 3468

B. Background: This new provision prohibits any officer or employee of the United States from requesting a taxpayer to waive the right to bring a civil action against the United States or any officer or employee of the United States for any action taken in connection with the internal revenue laws, unless 1) the taxpayer knowingly and voluntarily waives that right, or 2) the request is made either in the presence of the taxpayer's representative or made in writing to the taxpayer's representative. The provision was enacted in response to the widespread concern that taxpayers are being compelled to waive the right to file a civil action for damages for wrongful conduct by an IRS employee in a tax case, in order to resolve their tax liability.

C. Change(s): This is a new section which may affect current IRS practices or procedures.

D. Impact: Employees may be subject to discipline for violation of the provision.

E. Necessary Actions

1. Actions/Procedures: A CCDM provision should be drafted advising Counsel employees of the limited circumstances in which a taxpayer waiver may be

requested. A review of litigation guidance and similar documents should be conducted and revisions made to conform with this new provision.

2. Things we CAN do: See E1.
3. Things we CAN'T do: See E1.

F. Other Special Comments: None

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