

# TAXPAYER PRIVACY RIGHTS



BETTER THAN YESTERDAY, LLC  
TAX + FINANCIAL SERVICES

- Any IRS inquiry, examination, or enforcement will be no more intrusive than necessary
- The IRS cannot seize certain personal items, such as schoolbooks, clothing, and undelivered mail.
- The IRS cannot seize a personal residence without first getting court approval, and must prove that there is no reasonable alternative for collecting the tax debt.
- Taxpayers who make a Doubt as to Liability Offer in Compromise do not need to submit any financial documentation.
- During an audit, if the IRS finds no indication that a taxpayer has unreported income, the agency will not seek intrusive and extraneous information about the taxpayer's lifestyle.
- A taxpayer can expect that the IRS's collection actions are no more intrusive than necessary. During a collection due process hearing, the Office of Appeals must balance that expectation with the IRS's proposed collection action and the overall need for efficient tax collection.