



## **Observatory on the Protection of Taxpayers' Rights**

Below you will find a questionnaire filled in by Christine Speidel, Professor at the *University of Washington*, and OPTR National Reporter of the United States.

This set of questionnaires comprises the National Reporter's assessment of the country's practice during 2025 in protecting taxpayers' rights and the level of fulfilment of the minimum standards and best practices on the practical protection of taxpayers' rights identified by Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone at the 2015 IFA Congress on "The Practical Protection of Taxpayers' Fundamental Rights."

# OPTR - 2025 Questionnaire 1 - Country Practice

Dear National Reporter,

I would like to thank you for your participation in the IBFD's Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on the practical implementation in domestic law of legal procedures, safeguards and guarantees associated with taxpayers' rights in a wide range of situations for the practical protection of taxpayers' rights, as monitored by the IBFD Observatory on the Protection of Taxpayers' Rights.

We kindly ask you to assess assertively (yes/no) the level of practical implementation of said procedures, safeguards and guarantees associated with taxpayers' rights in your country. When answering, please bear in mind the actual practice regarding each situation, regardless of whether a given procedure, safeguard or guarantee has been formally adopted in your country.

This form should be filled in as soon as any of the events mentioned above occurs and edited as many times as necessary to cover all relevant developments occurred in 2025, until no later than 16 January 2026. We appreciate very much your cooperation in this regard.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Dr Sam van der Vlugt  
Scientific Coordinator  
IBFD Observatory on the Protection of Taxpayers' Rights.

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\* Better if filled in using Google Chrome © or Mozilla Firefox ©

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Reporters' info

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## Questionnaire 1 - Country Practice

### Instructions:

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.
2. For assertive questions, please answer with "yes" or "no" by clicking on the corresponding button.
3. For questions that require you to specify a period of time (namely, Q. 26 and Q. 45), please select the time applicable in your country to carry out the procedures indicated in the questions in practice, within the options provided.
4. For questions with more than one possible answer (namely, Q. 56), please check all necessary boxes to reflect better the practical situation of your country regarding the issue, by clicking on them.
5. When completed, please submit the survey.
6. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.

7. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.

8. An option to quit the survey and save your answers is provided at the end of each section.

9. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.

10. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.

11. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

#### Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

1. Do taxpayers have the right to see the information held about them by the tax authority? \*

Yes

No

2. If yes, can they request the correction of errors in the information? \*

Not applicable (click here if you answered "No" to the previous question)

Yes

No

3. Is it possible in your country for taxpayers to communicate electronically with the tax authority? \*

Yes

No

4. If yes, are there systems in place to prevent unauthorised access to the channel of communication? \*

Yes

No

5. In your country, is there a system of "cooperative compliance" / "enhanced relationship" which applies to some taxpayers only? \*

Yes

No

5A. If yes, are there rules or procedures in place to ensure this system is available to all eligible taxpayers on a non-preferential/non discriminatory/non arbitrary basis? \*

Not applicable (click here if you answered "No" to question 5)

Yes

No

6. Are compliance obligations imposed on third parties subject to limits that ensure they are necessary and proportionate? \*

Yes

No

7. Are there special arrangements for individuals who face particular difficulties (e.g. the disabled, the elderly, other special cases) to receive assistance in complying with their tax obligations? \*

Yes

No

7A. Are there special arrangements in circumstances of force majeure? \*

Yes

No

7B. If yes to 7A, do said arrangements operate automatically? \*

Not applicable (click here if you answered "No" to question 7A)

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

## Area 2 - The issue of tax assessment

8. Does a dialogue take place in your country between the taxpayer and the tax authority before the issue of an assessment in order to reach an agreed assessment? \*

Yes

No

9. If yes, can the taxpayer request a meeting with the tax officer? \*

Not applicable (click here if you answered "No" to question 8)

Yes

No

10. If a systematic error in the assessment of tax comes to light (e.g. the tax authority loses a tax case and it is clear that tax has been collected on a wrong basis), does the tax authority act ex officio to notify all affected taxpayers and arrange repayments to them? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

### Area 3 - Confidentiality and data protection

N.B. From 2025 all questions of this area also refer to data protection

11. Is information held by your tax authority automatically encrypted? \*

Yes

No

11A. Do data protection rights apply to all information held by tax authorities? \*

Yes

No

11B. If yes to 11A, does it include the right to access data and correct inaccuracies? \*

Yes

No

Not applicable (click here if you answered "No" to question 11A)

11C. If yes to 11A, is all data (at some point) destroyed once its purpose has been fulfilled? \*

- Yes
- No
- Not applicable (click here if you answered "No" to question 11A)

12. Is access to information held by the tax authority about a specific taxpayer accessible only to the tax official(s) dealing with that taxpayer's affairs? \*

- Yes
- No

13. If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer? \*

- Not applicable (click here if you answered "No" to question 12)
- Yes
- No

14. Is access to information held about a taxpayer audited internally to check if there has been any unauthorised access to that information? \*

- Yes
- No

14A. If yes to 14, are victims of an unauthorised disclosure entitled to be informed and paid a \* compensation?

- Yes
- No
- Not applicable (click here if you answered "No" to question 14)

15. Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorised access to taxpayers' data? \*

- Yes
- No

15A. Are tax officials entitled to work remotely? \*

- Yes
- No

15B. If yes to 15A, are equivalent measures taken to ensure confidentiality and data protection to the ones that apply when the official is working from a tax office? \*

- Yes
- No
- Not applicable (click here if you answered "No" to question 15A)

15C. If yes to 15B, are those measures audited? \*

- Yes
- No
- Not applicable (click here if you answered "No" to question 15A & 15B)

16. Is information about the tax liability of specific taxpayers publicly available in your country? \*

- Yes
- No

16A. If yes to 16, is access limited only to those who have a legitimate interest? \*

- Yes
- No
- Not applicable (click here if you answered "No" to question 16)

16B. Can information held by tax authorities be supplied to other authorities? \*

- Yes
- No

16C. If yes to 16 B, is the supply to other public authorities permitted only when authorised by law and with appropriate safeguards? \*

- Yes
- No
- Not applicable (click here if you answered "No" to question 16B)

17. Is "naming and shaming" of non-compliant taxpayers practised in your country? \*

- Yes
- No

17A. If yes to 17, is personal data that places the individual at risk not disclosable? \*

- Yes
- No
- Not applicable (click here if you answered "No" to question 17)

18. Is there a system in your country by which the courts may authorise the public disclosure of information held by the tax authority about specific taxpayers (e.g. habeas data or freedom of information)? \*

- Yes
- No

18A. Is there legislation that protects whistleblowers that disclose confidential information held by revenue authorities (or third parties holding data for tax purposes)? \*

Yes

No

19. Is there a system of protection of legally privileged communications between the taxpayer and its advisors? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Yes

No

20. If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants, tax advisors)? \*

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Not applicable (click here if you answered "No" to question 19)

Yes

No

20A. Are there mandatory disclosure requirements (e.g. mandatory disclosure of tax planning arrangements)? \*

Yes

No

20B. If yes to 20A, are those mandatory disclosure obligations so drafted as not to affect the relations with professional advisers? \*

Yes

No

Not applicable (click here if you answered "No" to question 20A)

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 4 - Normal audits

21. Does the principle ne bis in idem apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)? \*

Yes

No

22. If yes, does this mean only one audit per tax per year? \*

Not applicable (click here if you answered "No" to question 21)

Yes

No

23. Does the principle audi alteram partem apply in the tax audit process (i.e. does the taxpayer have to be notified of all decisions taken in the process and have the right to object and be heard before the decision is finalised)? \*

Yes

No

23A. If yes to 23, does this principle also apply to online meetings? \*

Yes

No

Not applicable (click here if you answered "No" to question 23)

24. Does the taxpayer have the right to request an audit (e.g. if the taxpayer wishes to get finality of taxation for a particular year)? \*

Yes

No

25. Are there time limits applicable to the conduct of a normal audit in your country (e.g. the audit must be concluded within so many months)? \*

Yes

No

26. If yes, what is the normal limit in months? \*

More than 24 months



27. Does the taxpayer have the right to be represented by a person of its choice in the audit process? \*

Yes

No

28. May the opinion of independent experts be used in the audit process? \*

Yes

No

29. Does the taxpayer have the right to receive a full report on the conclusions of the audit at the end of the process? \*

Yes

No

29A. Once a tax audit is completed, are there rules that prevent further evidence being collected, further arguments being put forward and no further tax charges being brought? \*

Yes

No

30. Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 5 - More intensive audits

31. Is the principle nemo tenetur applied in tax investigations (i.e. the principle against self-incrimination)? \*

Yes

No

32. If yes, is there a restriction on the use of information supplied by the taxpayer in a subsequent penalty procedure/criminal procedure? \*

- Not applicable (click here if you answered "No" to question 31)
- Yes
- No

33. If yes to nemo tenetur, can the taxpayer raise this principle to refuse to supply basic accounting information to the tax authority? \*

- Not applicable (click here if you answered "No" to question 31)
- Yes
- No

34. Is there a procedure applied in your country to identify a point in time during an investigation when it becomes likely that the taxpayer may be liable for a penalty or a criminal charge, and from that time onwards the taxpayer's right not to self-incriminate is recognised? \*

- Yes
- No

35. If yes, is there a requirement to give the taxpayer a warning that the taxpayer can rely on the right of non-self-incrimination? \*

- Not applicable (click here if you answered "No" to question 34)
- Yes
- No

36. Is authorisation by a court always needed before the tax authority may enter and search premises? \*

- Yes
- No

37. May the tax authority enter and search the dwelling places of individuals? \*

- Yes
- No

38. Is a court order required before the tax authority can use interception of communications (e.g. telephone tapping or access to electronic communications)? \*

- Yes
- No

38A. Does access to bank information for tax purposes require prior judicial authorisation? \*

Yes

No

39. Is there a procedure in place to ensure that legally privileged material is not taken in the course of a search? \*

Yes

No

39A. If evidence is collected as a result of a search that was not authorised by the judiciary is that evidence admissible? \*

Yes

No

39B. If digital data is copied or removed, are there provisions to ensure that this does not affect the normal operation of the electronic information system? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 6 - Reviews and appeals

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

40. Is there a procedure for an internal review of an assessment/decision before the taxpayer appeals to the judiciary? \*

Yes

No

40A. Do taxpayers have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts? \*

Yes

No

41. Does the taxpayer need permission to appeal to the first instance tribunal? \*

Yes

No

42. Does the taxpayer need permission to appeal to the second or higher instance tribunals? \*

Yes

No

43. Is it necessary for the taxpayer to bring his case first before an administrative court to quash the assessment/decision, before the case can proceed to a judicial hearing? \*

Yes

No

44. Are there time limits applicable for a tax case to complete the judicial appeal process? \*

Yes

No

45. If yes, what is the normal time it takes for a tax case to be concluded on appeal? \*

There is no limit (click here if you answered "No" to question 44) ▼

46. Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary? \*

Yes

No

46A. Does a taxpayer have the right to request an online hearing or object to it? \*

Yes

No

47. Is there a system for the simplified resolution of tax disputes (e.g. by a determination on the file, or by e/filing)? \*

Yes

No

48. Is the principle audi alteram partem (i.e. each party has a right to a hearing) applied in all tax appeals? \*

Yes

No

49. Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. solve et repete)? \*

Yes

No

50. If yes, are there exceptions recognised where the taxpayer does not need to pay before appealing (i.e. can obtain an interim suspension of the tax debt?) \*

Not applicable (click here if you answered "No" to question 49)

Yes

No

51. Does the loser have to pay the costs in a tax appeal? \*

Yes

No

52. If yes, are there situations recognised where the loser does not need to pay the costs (e.g. because of the conduct of the other party)? \*

Not applicable (click here if you answered "No" to question 51)

Yes

No

53. If there is usually a public hearing, can the taxpayer request a hearing in camera (i.e. not \* in public) to preserve secrecy/confidentiality?

Yes

No

54. Are judgments of tax tribunals published? \*

Yes

No

55. If yes, can the taxpayer preserve its anonymity in the judgment? \*

Not applicable (click here if you answered "No" to question 54)

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

56. Does the principle ne bis in idem apply in your country to prevent either: \*

- The principle does not apply in my country
- The imposition of a tax penalty and the tax liability
- The imposition of more than one tax penalty for the same conduct
- The imposition of a tax penalty and a criminal liability

57. If ne bis in idem is recognised, does this prevent two parallel sets of court proceedings arising from the same factual circumstances (e.g. a tax court and a criminal court)? \*

- Not applicable (click here if you answered "No" to question 56)
- Yes
- No

58. If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty? \*

- Yes
- No

58A. Is there a legislative cap to prevent interest, penalties and surcharges to exceed the amount of tax due? \*

- Yes
- No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 8 - Enforcement of taxes

59. Is a court order always necessary before the tax authorities can access a taxpayer's bank account or other assets? \*

Yes

No

60. Does the taxpayer have the right to request a deferred payment of taxes or a payment in instalments (perhaps with a guarantee)? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 9 - Cross-border situations

61. Does the taxpayer have the right to be informed before information relating to him is exchanged in response to a specific request? \*

Yes

No

62. Does the taxpayer have a right to be informed before information is sought from third parties in response to a specific request for exchange of information? \*

Yes

No

63. If no to either of the previous two questions, did your country previously recognise the right of taxpayers to be informed and was such right removed in the context of the peer review by the Forum on Transparency and Exchange of Information? \*

Not applicable (click here if you answered "No" to either question 61 or question 62)

Yes

No

64. Does the taxpayer have the right to be heard by the tax authority before the exchange of information relating to him with another country? \*

Yes

No

65. Does the taxpayer have the right to challenge before the judiciary the exchange of information relating to him with another country? \*

Yes

No

65A. If information is sought from a third party, does that third party have the right to challenge the legality of the request before the judiciary? \*

Yes

No

65B. Is exchange of information prohibited with any state if it is foreseeable that the data would be used in a way that is repressive or that it would undermine the protection of fundamental rights? \*

Yes

No

66. Does the taxpayer have the right to see any information received from another country that relates to him? \*

Yes

No

66A. In the event of a leak of confidential information, is exchange of information with that state suspended? \*

Yes

No

66B. Are there time-limits after which data that has been exchanged are to be destroyed or anonymously archived? \*

Yes

No

67. Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated? \*

Yes

No

68. Does the taxpayer have a right to see the communications exchanged in the context of a mutual agreement procedure? \*

Yes

No

68A. Does a taxpayer have a right to be given a statement of reasons how a solution was reached through mutual agreement procedures? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 10 - Legislation

69. Is there a prohibition on retrospective tax legislation in your country? \*

Yes

No

70. If no, are there restrictions on the adoption of retrospective tax legislation in your country? \*

Not applicable (click here if you answered "Yes" to question 69)

Yes

No

71. Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation? \*

Yes

No

72. Is tax legislation subject to constitutional review which can strike down unconstitutional laws? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 11 - Revenue practice and guidance

73. Does the tax authority in your country publish guidance (e.g. revenue manuals, circulars, etc.) as to how it applies your tax law? \*

Yes

No

74. Does your country have a generalised system of advanced rulings available to taxpayers? \*

Yes

No

75. If yes, is it legally binding? \*

Not applicable (click here if you answered "No" to question 74)

Yes

No

76. If a binding ruling is refused, does the taxpayer have a right to appeal? \*

Yes

No

77. If your country publishes guidance as to how it applies your tax law, can taxpayers acting in good faith rely on that published guidance (i.e. protection of legitimate expectations)? \*

Not applicable (click here if you answered "No" to question 76)

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

## Area 12 - Institutional framework for protecting taxpayers' rights

78. Is there a taxpayers' charter or taxpayers' bill of rights in your country? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Yes

No

79. If yes, are its provisions legally effective? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Not applicable (click here if you answered "No" to the previous question)

Yes

No

80. Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country? \*

Yes

No

81. If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)? \*

Not applicable (click here if you answered "No" to question 80)

Yes

No

82. If yes to a (tax) ombudsman, is he/she independent from the tax authority? \*

Not applicable (click here if you answered "No" to question 80)

Yes

No

83. Is there a taxpayers' charter or taxpayers' bill of rights in your country? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Yes

No

84. If yes, are its provisions legally effective? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

85. Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country? \*

- Yes
- No

86. If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)? \*

- Not applicable (click here if you answered "No" to question 85)
- Yes
- No

87. If yes to a (tax) ombudsman, is he/she independent from the tax authority? \*

- Not applicable (click here if you answered "No" to question 80)
- Yes
- No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

### Area 13 - Artificial Intelligence (AI)/Automated Analytical Systems (AAS)

88. Are taxpayers who are subject to a tax compliance procedure that involves AI/AAS informed of that fact? \*

Yes

No

Not applicable (in case no AI/AAS is used)

89. In communications between a tax authority and a taxpayer that employs AI/AAS, is it stated that the tax authorities is represented only by a machine? \*

Yes

No

Not applicable

90. If a decision relating to tax administration has been taken by the use of AI/AAS, is the taxpayer provided with basic details of the procedure applied? \*

- Yes
- No
- Not applicable

91. Do the tax authorities publish details of the type of AI/AAS employed with specific information about the purpose for which they are used? \*

- Yes
- No

92. Does a system exist for voluntary registration of AI/AAS? \*

- Yes
- No

93. If yes to 92, does the tax authority register all AI/AAS tools or algorithms with that system? \*

- Yes
- No
- Not applicable (click here if you answered "No" to question 92)

94. Are decisions that may have a significant impact on a taxpayer taken exclusively by AI/AAS? \*

- Yes
- No
- Not applicable

95. If decisions impacting a taxpayer are taken by AI/AAS, are they overseen by a suitably qualified individual before the decision is notified? \*

- Yes
- No
- Not applicable

96. If an audit employs material generated by AI/AAS, is that material available to taxpayers and their advisors? \*

- Yes
- No
- Not applicable

97. If yes to 96, is an explanation provided and does the taxpayer have an effective remedy <sup>\*</sup> against unlawful or inaccurate use of AI/AAS?

- Yes
- No
- Not applicable (click here if you answered "No" to Question 96)

98. Do tax authorities publish guidance notes explaining the way in which they use AI/AAS? <sup>\*</sup>

- Yes
- No

99. If revenue authorities use AI/AAS, do they publish guidelines and points of contact for <sup>\*</sup> taxpayers who have questions or concerns about those procedures?

- Yes
- No
- Not applicable

100. Does the tax administration appoint a senior official with overriding responsibility for <sup>\*</sup> AI/AAS in the tax administration?

- Yes
- No
- Not applicable

# Google Forms

# OPTR - 2025 Questionnaire 2 - Standards of Protection

Dear National Reporter,

I would like to thank you for your participation in the IBFD Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on developments occurred in 2025 regarding the implementation of 57 minimum standards and 44 best practices, distributed into 86 benchmarks, for the practical protection of taxpayers' rights as monitored by the OPTR.

We kindly ask you to provide an impartial, non-judgmental summary of events occurred in 2025 that in your opinion affect the level of compliance of a given minimum standard/best practice in your country. These events may include, without limitation, legislation enacted, administrative rulings and/or circulars issued, case law and tax administration practices implemented, among others, as requested by this form.

In ALL cases back up your assertions with the relevant documentary materials, and provide full details for identifying the documents related to the reported developments. Either a (soft) copy or internet links to make said documents available (and therefore, quotable) are greatly appreciated.

You are also kindly required to assess whether the events you described represent either a step towards or a step away from the practical implementation of the given minimum standard/best practice in your country. Full instructions are provided below.

This form should be filled in as soon as any of the events mentioned above occurs and edited as many times as necessary to cover all relevant developments occurred in 2025, until no later than 16 January 2026. We appreciate very much your cooperation in this regard.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Dr Sam van der Vlugt  
Scientific Coordinator  
IBFD Observatory on the Protection of Taxpayers' Rights.

---

\* Better if filled in using Google Chrome © or Mozilla Firefox ©

Email \*

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Reporters' info

Name: \*

Christine Speidel

Country: \*

United States of America

Affiliation \*

Taxpayers / Tax Practitioners

Tax Administration

Judiciary

(Tax) Ombudsperson

Academia

Other: \_\_\_\_\_

Instructions

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.

2. All questions are two or three-tiered (namely, either with parts "MS" and/or "BP", and "S"). They comprise a minimum standard (MS) and /or a best practice (BP), and a "summary of relevant facts in 2025" (S). The latter is a space for providing a summarized account on facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way.

3. Please Indicate, by clicking on the corresponding button, whether there was an improvement or a

decrease of the level of compliance of the relevant standard/best practice in your country in 2025. If there were no changes, please indicate so by clicking on the corresponding button.

4. In ALL cases where an assessment of either improvement or decrease is reported, please refer the relevant novelties in the space provided under "summary of relevant facts in 2025", for each question. Please give a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. In case there is nothing to report for a given minimum standard/best practice, please answer "no changes".

5. If any, make additional, non-judgmental commentaries at the space provided under "summary of relevant facts in 2025".

6. In ALL cases back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org).

7. When completed, please submit the survey.

8. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.

9. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.

10. An option to quit the survey and save your answers is provided at the end of each section. This survey has 12 sections, as many as those identified by Baker and Pistone in their 2015 IFA General Report.

11. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.

12. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.

13. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

## Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))  
an annex with the actual wording of relevant excerpts of your country's  
legislation regarding this matter. Technically accurate translations

of such material into English, if possible, would be very appreciated.  
Thank you.

1 (MS). Implement safeguards to prevent impersonation when issuing a unique identification number \*

- No changes
- Shifted away
- Shifted towards

1. (BP) Methods of identifying taxpayers should employ the highest levels of identification security, including dual authentication (without imposing an excessive burden on taxpayers to log in when accessing private information or engaging in communication with the revenue authorities) \*

- No changes
- Shifted away
- Shifted towards

1 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Resolution times for identity theft cases remained nearly as high as in 2024, at 21 months on average. See National Taxpayer Advocate 2025 Annual Report to Congress ("2025 NTA ARC") iv-v, 162.

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2 (MS). The system of taxpayer identification should take account of religious sensitivities \*

- No changes
- Shifted away
- Shifted towards

2 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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3 (MS). Impose obligations of confidentiality on third parties with respect to information gathered by them for tax purposes \*

- No changes
- Shifted away
- Shifted towards

3 (BP). Where tax is withheld by third parties, the taxpayer should be excluded from liability if \*  
the third party fails to pay over the tax

- No changes
- Shifted away
- Shifted towards

3 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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4 (MS). Where pre/populated returns are used, these should be sent to taxpayers to correct \*  
errors.

- No changes
- Shifted away
- Shifted towards

#### 4 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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5 (MS). Provide a right to access to taxpayers to personal information held about them, and a right to correct inaccuracies. \*

- No changes
- Shifted away
- Shifted towards

5 (BP). Publish guidance on taxpayers' rights to access information and correct inaccuracies \*

- No changes
- Shifted away
- Shifted towards

### 5 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Positively, the number of backlogged Freedom of Information Act requests is significantly reduced from 2024. 2025 NTA ARC 73. However, concerns have been raised regarding insufficient and inconsistent responses, excessive redactions, the difficulty of challenging IRS determinations, and the impact of losing 39% of Disclosure employees in 2025. Id. at 63-78.

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### 6 (MS). Where communication with taxpayers is in electronic form, institute systems to prevent impersonation or interception \*

- No changes
- Shifted away
- Shifted towards

### 6 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Re Questionnaire 1, Question 3 ("Q1,Q3"): Online communication functions can be cumbersome as they are not integrated into individual online accounts or tax professional accounts. 2024 NTA ARC iv, 29, 56.

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7 (MS). Where a system of "cooperative compliance" operates, ensure it is available on a non-discriminatory and voluntary basis \*

- No changes
- Shifted away
- Shifted towards

7 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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8 (MS). Provide assistance for those who face difficulties in meeting compliance obligations, including those with disabilities, those located in remote areas, and those unable or unwilling to use electronic forms of communication \*

- No changes
- Shifted away
- Shifted towards

## 8 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

IRS phone levels of service remained strong during the filing season in 2025, as did taxpayer service metrics in general. 2025 NTA ARC iii; TIGTA No. 2025-400-048. However, after the filing season ended, the IRS lost 27% of its personnel. 2025 NTA ARC v-vi. This has impacted processing times, Taxpayer Assistance Center ("TAC") staffing, and Taxpayer Advocate Service ("TAS") capacity, among other services. TAS staffing declined by over 25%. *Id.* at vi, 158. In person assistance was provided to about the same number of taxpayers as in 2024, despite TACs not holding expanded Saturday hours during filing season, and despite TACs closing completely from Oct 8 to Nov 13 due to the government shutdown. TIGTA Memorandum to IRS Commissioner (Jan. 26, 2026) [<https://perma.cc/AT6R-L6LD>]. As of Dec 2025, 35 of 362 TACs were closed temporarily or were not staffed. Language access also declined in 2025. Following Exec. Order 14224, Designating English as the Official Language of the U.S., 90 FR 11363 (Mar. 1, 2025), the IRS reduced its phone interpretation services and translation of tax forms to 7 languages. 2025 NTA ARC 111.

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9 (MS). Compliance obligations on third parties should only be imposed where necessary and in all cases the burden imposed on third parties should be proportionate and not excessive \*

- No Changes
- Shifted away
- Shifted towards

9 (S). Summary of relevant facts in 2025.

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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10 (MS). In circumstances of force majeure (e.g. pandemics / natural disasters), mechanisms should automatically apply to relieve taxpayers of compliance obligations that have become excessively difficult due to the circumstances. The point at which such circumstances start to apply and cease to apply should be clearly and publicly announced \*

- No changes
- Shifted away
- Shifted towards

10 (S). Summary of relevant facts in 2025.

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Congress expanded relief for taxpayers impacted by disasters through two laws passed in 2025. The Disaster Related Extension of Deadlines Act, Pub. L No. 119-64, ensures that taxpayers filing by the postponed due date can receive their full refund. The Filing Relief for Natural Disasters Act, Pub. L. No. 119-29, makes two changes. First, it authorizes postponement of federal tax deadlines in cases of a qualified state declared disaster. Second, it increases the automatic extension of deadlines under IRC 7508A from 60 days to 120 days.

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11 (BP). Tax compliance obligations should be designed so as to ensure that taxpayers can <sup>\*</sup> fulfil their compliance obligations without excessive cost and without the compulsory use of a tax agent, due regard being had to the type of taxpayer (individual / corporate / others) and to the complexity of the taxpayer's tax affairs

- No changes
- Shifted away
- Shifted towards

11 (S). Summary of relevant facts in 2025.

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

In 2025 the Direct File pilot program expanded, allowing qualified taxpayers in 25 states to e-file their tax return for free directly with the IRS. IR-2025-18, Jan. 27, 2025. However, the program will be discontinued. Treasury Dept., Report on the Replacement of Direct File, Oct. 2, 2025. Also, the NTA has noted that taxpayers may lose their right to a refund or judicial review due to refund disallowance notices that are complex, confusing and incomplete, with no clear process on how to request an extension of the statutory resolution window. In 2025 average processing times for businesses filing amended returns increased from 229 days to 401 days. 2025 NTA ARC 7-9, 14-15.

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12 (MS). Compliance obligations on third parties should only be imposed where necessary \*  
and in all cases the burden imposed on third parties should be proportionate and not  
excessive

- No changes
- Shifted away
- Shifted towards

12 (S). Summary of relevant facts in 2025.

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 2 - The issue of tax assessment

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))  
an annex with the actual wording of relevant excerpts of your country's  
legislation regarding this matter. Technically accurate translations  
of such material into English, if possible, would be very appreciated.  
Thank you.

13 (BP). Establish a constructive dialogue between taxpayers and revenue authorities to ensure a fair assessment of taxes based on equality of arms \*

- No changes
- Shifted away
- Shifted towards

13 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

There were positive and negative developments. Concerns regarding Employee Retention Credit (ERC) claims processing and disallowance notices continued in 2025. Of particular concern is the lack of clarity for taxpayers on how to extend their deadline under IRC 6532, given lengthy examination and appeal timeframes. The IRS has rejected 316 ERC refund appeals because the resolution deadline expired, and many more claims will be similarly rejected unless the IRS addresses the problem immediately. 2025 NTA ARC 5-15. In a positive development, Congress passed the IRS Math and Taxpayer Help Act, Pub. L. No. 119-39, which strengthens taxpayer notice and appeal provisions when the IRS makes changes to returns without going through the audit process.

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14 (BP). Use e-filing to speed up assessments and correction of errors, particularly systematic errors \*

- No changes
- Shifted away
- Shifted towards

#### 14 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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15 (MS). Where a tax assessment indicates a repayment is due, that repayment should be made without undue delay or unnecessary formalities. \*

- No changes
- Shifted away
- Shifted towards

#### 15 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

### Area 3 - Confidentiality and data protection

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))  
an annex with the actual wording of relevant excerpts of your country's  
legislation regarding this matter. Technically accurate translations  
of such material into English, if possible, would be very appreciated.  
Thank you.

16 (MS). Provide a specific legal guarantee for confidentiality and data protection, with sanctions for officials who make unauthorised disclosures (and ensure sanctions are enforced). \*

No changes

Shifted away

Shifted towards

16 (MS). Encrypt information held by a tax authority about taxpayers to the highest level attainable. \*

- No changes
- Shifted away
- Shifted towards

16 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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17 (MS). Introduce an offence for tax officials covering up unauthorised disclosure of confidential information. \*

- No changes
- Shifted away
- Shifted towards

### 17 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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18 (MS). Restrict access to data to those officials authorised to consult it. For encrypted data, use digital access codes. \*

- No changes
- Shifted away
- Shifted towards

18 (MS). Ensure an effective fire-wall to prevent unauthorised access to data held by revenue authorities. \*

- No changes
- Shifted away
- Shifted towards

### 18 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

In 2025 the new Department of Government Efficiency ("DOGE") sought to share tax information with several other federal agencies. Jacob Bogage and Jeff Stein, DOGE presses to check federal benefits payments against IRS tax records, Washington Post, Mar. 1, 2025. The "omnibus" agreement contemplated by DOGE did not come to pass in 2025.

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19 (MS). Data protection rights apply to all information held by tax authorities. This includes \* rights to access data and correct inaccuracies and the destruction (or anonymous archiving) of all data once its purpose has been fulfilled.

- No changes
- Shifted away
- Shifted towards

### 19 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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20 (MS). Audit data access periodically to identify cases of unauthorised access. \*

- No changes
- Shifted away
- Shifted towards

20 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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21 (MS). Introduce administrative measures emphasizing confidentiality to tax officials. \*

- No changes
- Shifted away
- Shifted towards

21 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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22 (MS). Where tax officials are permitted to work remotely (e.g. from home), equivalent measures should be taken to ensure confidentiality and data protection as if the official were working from a tax office. The measures taken to ensure confidentiality and data protection should be audited on a regular basis. \*

- No changes
- Shifted away
- Shifted towards

### 22 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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23 (MS). Appoint data protection/privacy officers at senior level and local tax offices. \*

- No changes
- Shifted away
- Shifted towards

### 23 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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24 (MS). If a breach of confidentiality occurs, investigate fully with an appropriate level of seniority by independent persons (e.g. judges). \*

- No changes
- Shifted away
- Shifted towards

### 24 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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25 (MS). Introduce an offence for tax officials and others covering up unauthorised disclosure of confidential information \*

- No changes
- Shifted away
- Shifted towards

25 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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26 (MS). Taxpayers who are victims of unauthorised disclosure of confidential information should be entitled: a) to be informed as soon as possible of the unauthorised disclosure; and b) to full compensation, including damages (in cases where tax authorities and third parties have not maintained adequate standards of data protection). \*

- No changes
- Shifted away
- Shifted towards

## 26 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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27 (MS). Exceptions to the general rule of confidentiality should be explicitly stated in the law, narrowly drafted and interpreted. Data held by tax authorities (or third parties for tax purposes) should only be accessible to those who can show a legitimate interest in access to that data \*

- No changes
- Shifted away
- Shifted towards

## 27 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

In April 2025 the IRS entered into an agreement with Immigration and Customs Enforcement ("ICE") for the sharing of taxpayer address information. 2025 Tax Notes Today Federal ("TNTF") 68-2. In August 2025, about 47,000 taxpayer addresses were shared with ICE. The mass transfer of confidential information reflects an expanded interpretation of IRC 6103(i)(2). CTR v. IRS, No. 1:25-cv-00457, Dkt. No. 54 (D. D.C. Nov. 21, 2025). Litigation challenging the practice is pending. See, e.g., Center for Taxpayer Rights ("CTR") v. IRS, No. 26-5006 (D.C. Circuit).

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28 (MS). Information held by a tax authority (or by third parties for tax purposes) should not be supplied to other public authorities unless the transfer is authorised by law and there are appropriate safeguards (e.g. a requirement of judicial authorisation). \*

- No changes
- Shifted away
- Shifted towards

28 (BP). Require judicial authorisation before any disclosure of confidential information by revenue authorities \*

- No changes
- Shifted away
- Shifted towards

28 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

See response to Q2, Q27, above. Following the agreement between IRS and ICE, the government built a new database and constructed systems to enable mass file transfers. CTR v. IRS, No. 1:25-cv-00457, Dkt. No. 54 p. 39-40 (D. D.C. Nov. 21, 2025). Also, the IRS contacted other federal agencies regarding sharing taxpayer information. Id. p. 39. The government has represented that no sharing has occurred beyond the August 2025 disclosure, and a court order currently prohibits new data transfers without prior notice. CTR v. IRS, No. 1:25-cv-00457, Dkt. No. 65 (D. D.C. Jan. 21, 2026).

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29 (MS). If "naming and shaming" is employed, ensure adequate safeguards (e.g. judicial authorisation after proceedings involving the taxpayer). \*

- No changes
- Shifted away
- Shifted towards

29 (BP). If "naming and shaming" is employed by any governmental body on the basis of tax information, then personal data that places the individual at risk (e.g. the individual's home address) should not be disclosed. \*

- No changes
- Shifted away
- Shifted towards

29 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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30 (BP). Legislation should protect whistleblowers in appropriate cases (including where the information disclosed demonstrates that a crime has been committed), in particular where the whistleblower discloses breaches of confidentiality and data protection by revenue authorities (and by third parties holding data for tax purposes). \*

- No changes
- Shifted away
- Shifted towards

### 30 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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31 (MS). No disclosure of confidential taxpayer information to politicians, or where it might be used for political purposes. \*

- No changes
- Shifted away
- Shifted towards

31 (BP). Parliamentary supervision of revenue authorities should involve independent officials, subject to confidentiality obligations, examining specific taxpayer data, and then reporting to Parliament. \*

- No changes
- Shifted away
- Shifted towards

### 31 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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32 (MS). Freedom of information legislation should allow a taxpayer to access information relevant to the tax system and how it impacts on that taxpayer (including all information about themselves). However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard. \*

- No changes
- Shifted away
- Shifted towards

### 32 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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33 (MS). If published, tax rulings should be anonymised and details that might identify the taxpayer removed. \*

- No changes
- Shifted away
- Shifted towards

33 (BP). Anonymised tax rulings should be published to allow taxpayers to understand administrative practices. This should be subject to exceptions where publication would be potentially damaging to the taxpayer concerned \*

- No changes
- Shifted away
- Shifted towards

### 33 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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### 34 (BP). Anonymise all tax judgments and remove details that might identify the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

### 34 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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35 (MS). Legal professional privilege should apply to tax advice. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

35 (BP). Privilege from disclosure should apply to all tax advisors (not just lawyers) who supply similar advice to lawyers. Information imparted in circumstances of confidentiality may be privileged from disclosure. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

35 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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36 (MS). Where tax authorities enter premises which may contain privileged material, arrangements should be made (e.g. an independent lawyer) to protect that privilege. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

### 36 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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37 (MS). Mandatory disclosure requirements (if adopted) should be clearly drafted and only apply to cases in which such disclosure is strictly necessary and proportionate. The disclosure obligation should not operate to adversely affect the relationship with professional advisors and other third parties to a disproportionate extent. \*

- No changes
- Shifted away
- Shifted towards

### 37 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

### Area 4 - Normal audits

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

38 (MS). Audits should respect the following principles: (i) Proportionality. (2) Ne bis in idem \* (prohibition of double jeopardy). (3) Audi alteram partem (right to be heard before any decision is taken). (4) Nemo tenetur se detegere (principle against self/incrimination). Tax notices issued in violation of these principles should be null and void.

- No changes
- Shifted away
- Shifted towards

### 38 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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39 (MS). In application of proportionality, tax authorities may only request for information that \* is strictly needed, not otherwise available, and must impose least burdensome impact on taxpayers.

- No changes
- Shifted away
- Shifted towards

### 39 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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40 (BP). In application of ne bis in idem the taxpayer should only receive one audit per taxable period, except when facts that become known after the audit was completed. \*

- No changes
- Shift away
- Shift towards

### 40 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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41 (MS). In application of audi alteram partem, taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual information, and to present their views before decisions of the tax authorities become final. This should apply equally to on-line meetings. \*

- No changes
- Shifted away
- Shifted towards

#### 41 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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42 (MS). In application of nemo tenetur, the right to remain silent should be respected in all tax audits. \*

- No changes
- Shifted away
- Shifted towards

42 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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43 (BP). Tax audits should follow a pattern that is set out in published guidelines. \*

- No changes
- Shifted away
- Shifted towards

43 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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44 (BP). A manual of good practice in tax audits should be established at the global level. \*

- No changes
- Shifted away
- Shifted towards

#### 44 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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#### 45 (BP). Taxpayers should be entitled to request the start of a tax audit (to obtain finality). \*

- No changes
- Shifted away
- Shifted towards

#### 45 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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46 (MS). Where tax authorities have resolved to start an audit, they should inform the taxpayer

\*

- No changes
- Shifted away
- Shifted towards

46 (BP). Where tax authorities have resolved to start an audit, they should hold an initial meeting with the taxpayer in which they spell out the aims and procedure, together with timescale and targets. They should then disclose any additional evidence in their possession to the taxpayer.

\*

- No changes
- Shifted away
- Shifted towards

46 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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47 (MS). Taxpayers should be informed of information gathering from third parties. \*

- No changes
- Shifted away
- Shifted towards

47 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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48 (MS). For normal audits there should be a limitation period for the start of the audit; this should only be extended where information comes to light that could not reasonably have been obtained previously. Once an audit has commenced, it should be conducted with a view to achieving certainty and finality as soon as reasonable, and adequate resources should be devoted to achieving that objective. \*

- No changes
- Shifted away
- Shifted towards

48 (BP). Reasonable time limits should be fixed for the conduct of audits. \*

- No changes
- Shifted away
- Shifted towards

48 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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49 (MS). Technical assistance (including representation) should be available at all stages of the audit by experts selected by the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

#### 49 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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50 (MS). The completion of a tax audit should be accurately reflected in a document, notified <sup>\*</sup> in its full text to the taxpayer.

- No changes
- Shifted away
- Shifted towards

50 (BP). The drafting of the final audit report should involve participation by the taxpayer, <sup>\*</sup> with the opportunity to correct inaccuracies of facts and to express the taxpayer's view.

- No changes
- Shifted away
- Shifted towards

#### 50 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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51 (MS). Once a tax audit is completed, no further evidence should be collected or included, \* no further arguments brought forward by the tax authorities, and no further tax charges brought, unless in exceptional circumstances (e.g. where information comes to light that the taxpayer has concealed).

- No changes
- Shifted away
- Shifted towards

51 (BP). Following an audit, a report should be prepared even if the audit does not result in additional tax or refund. \*

- No changes
- Shifted away
- Shifted towards

### 51 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

### Area 5 - More intensive audits

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

52 (BP). More intensive audits should be limited to the extent strictly necessary to ensure an effective reaction to non-compliance. \*

No changes

Shifted away

Shifted towards

### 52 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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53 (MS). If there is point in an audit when it becomes foreseeable that the taxpayer may be liable for a penalty or criminal charge, from that time the taxpayer should have stronger protection of his right to silence, and statements from the taxpayer should not be used in the audit procedure. \*

- No changes
- Shifted away
- Shifted towards

### 53 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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54 (MS). Entering premises should be authorised by the judiciary. Judicial supervision of the search should be available at all times. \*

- No changes
- Shifted away
- Shifted towards

54 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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55 (MS). Authorisation within the revenue authorities should only be in cases of urgency, and subsequently reported to the judiciary for ex-post ratification. \*

- No changes
- Shifted away
- Shifted towards

55 (BP). Evidence obtained as a result of a search that was not authorised by the judiciary \*  
should not be admissible.

- No changes
- Shifted away
- Shifted towards

55 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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56 (MS). Inspection of the taxpayer's home should require authorisation by the judiciary and \*  
only be given in exceptional cases.

- No changes
- Shifted away
- Shifted towards

56 (BP). Where tax authorities intend to search the taxpayer's premises, the taxpayer should <sup>\*</sup> be informed and have an opportunity to appear before the judicial authority, subject to exception where there is evidence of danger that documents will be removed or destroyed.

- No changes
- Shifted away
- Shifted towards

#### 56 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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57 (BP). Access to bank information for tax purposes (including automatically-supplied <sup>\*</sup> information) should require judicial authorisation.

- No changes
- Shifted away
- Shifted towards

57 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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58 (MS). Authorisation by the judiciary should be necessary for the interception of telephone communications and monitoring of internet access. \*

- No changes
- Shifted away
- Shifted towards

58 (BP). Specialised offices within the judiciary should be established to supervise the interception of telephone communications and monitoring of internet access. \*

- No changes
- Shifted away
- Shifted towards

### 58 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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59 (MS). Seizure of documents or data held on computer drives should be subject to a requirement to give reasons why seizure is indispensable, and to fix the time when the documents and data will be returned; seizure should be limited in time. \*

- No changes
- Shifted away
- Shifted towards

### 59 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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60 (BP). If data are held on a computer hard drive, then a backup should be made in the presence of the taxpayer's advisors and the original left with the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

60 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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61 (BP). If digital data is copied or removed, it should be done in a way that does not prevent or affect the normal operations of the electronic information system. \*

- No changes
- Shifted away
- Shifted towards

### 61 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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62 (MS). Where invasive techniques are applied, they should be limited in time to avoid a disproportionate impact on taxpayers. \*

- No changes
- Shifted away
- Shifted towards

### 62 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 6 - Reviews and appeals

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

63 (BP). E-filing of requests for internal review to ensure the effective and speedy handling of \*  
the review process.

No changes

Shifted away

Shifted towards

63 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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64 (MS). The right to appeal should not depend upon prior exhaustion of administrative reviews. \*

- No changes
- Shifted away
- Shifted towards

64 (BP). Taxpayers may have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts. \*

- No changes
- Shifted away
- Shifted towards

64 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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65 (MS). Taxpayers should have a remedy to accelerate or terminate (including through reference to mediation or ADR) reviews and appeals in cases of excessive delay. \*

- No changes
- Shifted away
- Shifted towards

65 (BP). Reviews and appeals should not exceed two years. \*

- No changes
- Shifted away
- Shifted towards

65 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Re MS: there were positive and negative developments relating to ADR. The IRS launched a post-appeals mediation pilot program in the fall of 2025. IR-2025-100. The IRS continued promoting ADR options, resulting in a 28% increase in case receipts. 2025 NTA ARC 50-51. However, only a small fraction of appeals cases elected ADR. Id. at 49. Unfortunately, the loss of 500 Appeals employees in 2025 presented challenges for staffing ADR programs. 2026 TNTF 12-11. The average caseload of an Appeals Officer increased by 73% in 2025. 2025 NTA ARC 46.

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66 (MS). Audi alteram partem should apply in administrative reviews and judicial appeals. \*

- No changes
- Shifted away
- Shifted towards

66 (BP). The review or appeal of tax decisions should not place on the taxpayer an excessive or impossible burden of evidence. This should apply, in particular, where the burden is on the taxpayer to prove a negative (e.g. to prove the absence of motive) or to prove facts that occurred significantly in the past (e.g. more than 10 years previously). \*

- No changes
- Shifted away
- Shifted towards

66 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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67 (MS). Where tax must be paid in whole or in part before an appeal, there must be an effective mechanism for providing interim suspension of payment. \*

- No changes
- Shifted away
- Shifted towards

67 (BP). An appeal should not require prior payment of tax in all cases. \*

- No changes
- Shifted away
- Shifted towards

67 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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68 (BP). The state should bear some or all of the costs of an appeal, whatever the outcome. \*

- No changes
- Shifted away
- Shifted towards

68 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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69 (MS). Legal assistance should be provided for those taxpayers who cannot afford it. \*

- No changes
- Shifted away
- Shifted towards

69 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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70 (MS). Taxpayers should have the right to request the exclusion of the public from a tax appeal hearing. \*

- No changes
- Shifted away
- Shifted towards

70 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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71 (MS). Taxpayers should have the right to request an online hearing or to object to an online hearing. \*

- No changes
- Shifted away
- Shifted towards

71 (MS). Tax judgments should be published. \*

- No changes
- Shifted away
- Shifted towards

71 (BP). If tax judgments are published, the taxpayer should be able to ensure anonymity (or at least the removal of confidential information). \*

- No changes
- Shifted away
- Shifted towards

71 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 7 - Criminal and administrative sanctions

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

72 (MS). Proportionality and ne bis in idem should apply to tax penalties. \*

No changes

Shifted away

Shifted towards

72 (BP). The cumulative effect of penalties, interest and surcharges should not exceed the amount of tax due (and should only reach this amount in cases of the most serious violations). \*

No changes

Shifted away

Shifted towards

### 72 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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73 (BP). Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied. \*

- No changes
- Shifted away
- Shifted towards

### 73 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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74 (BP). Voluntary disclosure should lead to reduction of penalties. \*

- No changes
- Shifted away
- Shifted towards

74 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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75 (MS). Sanctions should not be increased simply to encourage taxpayers to make voluntary disclosures. \*

- No changes
- Shifted away
- Shifted towards

### 75 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

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Yes

No

### Area 8 - Enforcement of taxes

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

76 (MS). Collection of taxes should never deprive taxpayers of their minimum necessary for living. \*

No changes

Shifted away

Shifted towards

### 76 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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### 77 (BP). Authorisation by the judiciary should be required before seizing assets or bank accounts \*

- No changes
- Shifted away
- Shifted towards

### 77 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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78 (MS). Taxpayers should have the right to request delayed payment of arrears. \*

- No changes
- Shifted away
- Shifted towards

78 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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79 (BP). Bankruptcy of taxpayers should be avoided, by partial remission of the debt or structured plans for deferred payment. \*

- No changes
- Shifted away
- Shifted towards

### 79 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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### 80 (MS). Temporary suspension of tax enforcement should follow natural disasters. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

### 80 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Filing Relief for Natural Disasters Act became law in 2025. Pub. L. No. 119-29. The Act authorizes postponement of federal tax deadlines in cases of a qualified state declared disaster. Also, it increases the automatic extension of deadlines under IRC 7508A from 60 days to 120 days.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 9 - Cross-border situations

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))  
an annex with the actual wording of relevant excerpts of your country's  
legislation regarding this matter. Technically accurate translations  
of such material into English, if possible, would be very appreciated.  
Thank you.

81 (MS). The requesting state should notify the taxpayer of cross-border requests for information, unless it has specific grounds for considering that this would prejudice the process of investigation. The requested state should inform the taxpayer unless it has a reasoned request from the requesting state that the taxpayer should not be informed on grounds that it would prejudice the investigation. \*

No changes

Shifted away

Shifted towards

81 (BP). The taxpayer should be informed that a cross-border request for information is to be made. \*

- No changes
- Shifted away
- Shifted towards

81 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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82 (MS). The taxpayer should have a right to bring a legal challenge to test the legality of the request for exchange of information. \*

- No changes
- Shifted away
- Shifted towards

82 (BP). Where a cross-border request for information is made, the requested state should also be asked to supply information that assists the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

82 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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83 (BP). Provisions should be included in tax treaties setting specific conditions for exchange of information. \*

- No changes
- Shifted away
- Shifted towards

### 83 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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84 (MS). If information is sought from third parties, judicial authorisation should be necessary and the third party should have a right to bring a legal challenge to test the legality of the request for exchange of information (on the same grounds as the taxpayer). \*

- No changes
- Shifted away
- Shifted towards

### 84 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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85 (MS). In the case of exchange of information on request, the taxpayer should be given access to information received by the requesting state (unless there are good justifications for not doing so). \*

- No changes
- Shifted away
- Shifted towards

#### 85 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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86 (BP). Information should not be supplied in response to a request where the originating cause was the acquisition of stolen or illegally obtained information. \*

- No changes
- Shifted away
- Shifted towards

### 86 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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87 (BP). A requesting state should provide confirmation of confidentiality to the requested state. \*

- No changes
- Shifted away
- Shifted towards

### 87 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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88 (MS). A state should not be entitled to receive information if it is unable to provide independent, verifiable evidence that it observes high standards of data protection. \*

- No changes
- Shifted away
- Shifted towards

88 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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89 (MS). In the event of a leak of confidential information or data held by the tax authority of a requesting state, all exchange of information with that state should be suspended until verifiable evidence has been provided that the cause of the leak has been permanently rectified. \*

- No changes
- Shifted away
- Shifted towards

### 89 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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### 90 (MS). Data protection safeguards should apply to all exchanges of information. \*

- No changes
- Shifted away
- Shifted towards

### 90 (BP). For automatic exchange of financial information, the taxpayer should be notified of the proposed exchange in sufficient time to exercise data protection rights. \*

- No changes
- Shifted away
- Shifted towards

90 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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91 (MS). The taxpayer should be notified of an exchange of information and given sufficient \* time to exercise data protection rights (including the right to correct inaccurate data).

- No changes
- Shifted away
- Shifted towards

91 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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92 (MS). Time limits should apply to the retention of data that is exchanged (and the data should be destroyed or anonymously archived within this time limit). \*

- No changes
- Shifted away
- Shifted towards

92 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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93 (MS). No exchange of information should be permitted with respect to any state if it is reasonably foreseeable that the recipient state will use the data in a way that is repressive or that would undermine the protection of fundamental rights. \*

- No changes
- Shifted away
- Shifted towards

93 (BP). No exchange of information should be permitted with respect to any state if that state does not guarantee adequate data protection in its law and in practice. \*

- No changes
- Shifted away
- Shifted towards

93 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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94 (MS). Taxpayers should have a right to request initiation of mutual agreement procedure. \*

- No changes
- Shifted away
- Shifted towards

94. (BP). Where mutual agreement procedure (or arbitration following mutual agreement procedure) reaches a solution or fails to reach a solution, the taxpayer should be given a statement of reasons how that solution was reached (or why no solution was reached). \*

- No changes
- Shifted away
- Shifted towards

94 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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95 (MS). Taxpayers should have a right to participate in mutual agreement procedure by being heard and being informed as to the progress of the procedure. \*

- No changes
- Shifted away
- Shifted towards

## 95 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

## Area 10 - Legislation

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

96 (MS). Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail (and that respect the rule of law and the principle of legitimate expectation). \*

- No changes
- Shifted away
- Shifted towards

96 (BP). Retrospective tax legislation should ideally be banned completely. \*

- No changes
- Shifted away
- Shifted towards

96 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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97 (BP). Public consultation should precede the making of tax policy and tax law. \*

- No changes
- Shifted away
- Shifted towards

97 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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98 (MS). All tax legislation should be reviewed on a regular basis to ensure that it supports the gradual realisation of the rights set out in the International Covenant on Economic Social and Cultural rights. \*

- No changes
- Shifted away
- Shifted towards

### 98 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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99 (MS). All tax legislation should be reviewed on a regular basis to ensure that it is consistent with the realisation of the UN Sustainable Development Goals. \*

- No changes.
- Shifted away
- Shifted towards

### 99 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 11 - Revenue practice and guidance

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))  
an annex with the actual wording of relevant excerpts of your country's  
legislation regarding this matter. Technically accurate translations  
of such material into English, if possible, would be very appreciated.  
Thank you.

100 (MS). Taxpayers should be entitled to access all relevant legal material, comprising  
legislation, administrative regulations, rulings, manuals and other guidance. \*

No changes

Shifted away

Shifted towards

### 100 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

In response to executive orders issued in January 2025, the IRS took down many sections of the Internal Revenue Manual as well as other online documents. As of late 2025, some of the material had yet to be restored. 2025 NTA ARC 76.

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101 (MS). Where legal material is available primarily on the internet, arrangements should be made to provide it to those who do not have access to the internet. \*

- No changes
- Shifted away
- Shifted towards

### 101 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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102 (MS). Where a state has a system of advance rulings, they should be binding on the tax <sup>\*</sup> authorities (unless based on an incorrect presentation of the relevant circumstances).

- No changes
- Shifted away
- Shifted towards

102 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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103 (MS). Where a taxpayer relies upon published guidance of a revenue authority which <sup>\*</sup> subsequently proves to be inaccurate, changes should apply only prospectively.

- No changes
- Shifted away
- Shifted towards

### 103 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

### Area 12 - Institutional framework for protecting taxpayers' rights

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))  
an annex with the actual wording of relevant excerpts of your country's  
legislation regarding this matter. Technically accurate translations  
of such material into English, if possible, would be very appreciated.  
Thank you.

104 (MS). Adoption of a charter or statement of taxpayers' rights should be a minimum standard. \*

- No changes
- Shifted away
- Shifted towards

104 (BP). A separate statement of taxpayers' rights under audit should be provided to taxpayers who are audited. \*

- No changes
- Shifted away
- Shifted towards

104 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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105 (BP). A charter or statement of taxpayers' rights should be legally enforceable. \*

- No changes
- Shifted away
- Shifted towards

105 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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106 (BP). A taxpayer advocate or ombudsman should be established to scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal operations of that authority. \*

- No changes
- Shifted away
- Shifted towards

### 106 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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107 (BP). The organisational structure for the protection of taxpayers' rights should operate at local level as well as nationally. \*

- No changes
- Shifted away
- Shifted towards

### 107 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

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Yes

No

### Area 13 - Artificial intelligence / Automated analytical systems

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

108 (MS). All taxpayers who are subject to a tax compliance procedure that involves artificial <sup>\*</sup> intelligence or automated analytical systems should be informed that such procedures will be applied.

No changes

Shifted away

Shifted towards

108 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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109 (MS). All communications between a tax authority and a taxpayer that employ artificial intelligence / automated analytical systems (e.g. via “chatbots” or automated correspondence) should state whether the tax authority is represented only by a machine or whether there is (or has been) human intervention. \*

- No changes
- Shifted away
- Shifted towards

109 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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110 (MS). Where any decision relating to tax administration has been taken in respect of a taxpayer by the use of artificial intelligence / automated analytical systems, the taxpayer should be informed of that fact together with basic details of the procedure that has been applied. \*

- No changes
- Shifted away
- Shifted towards

110 (BP). Where any decision relating to tax administration has been taken in respect of a taxpayer by the use of artificial intelligence / automated analytical systems, the taxpayer should be given full details of the criteria and algorithms that were used to reach that decision. \*

- No changes
- Shifted away
- Shifted towards

#### 110 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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111 (BP). Tax authorities should publish details of the types of artificial intelligence / automated analytical systems employed by the revenue authority with specific details about the purposes for which the artificial intelligence / automated analytical systems are being used. \*

- No changes
- Shifted away
- Shifted towards

### 111 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

New guidance from the Ofc. of Management and Budget ("OMB") continues to require agencies to inventory AI use cases, report the information to OMB, and make the inventory public. OMB M-25-21 (Apr. 3, 2025). New interim IRS guidance echoes these requirements. RAAS-10-0325-0001, Interim Policy for AI Governance, 3/11/25. The Dept. of Treasury published an AI Strategy memorandum in September 2025 with general information regarding AI use cases, but no specifics.  
<https://home.treasury.gov/system/files/136/Treasury-AI-Strategy.pdf>

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112 (BP). Where a system exists for voluntary registration of artificial intelligence / automated analytical systems tools or algorithms the tax authority should register all such tools and algorithms it employs. \*

- No changes
- Shifted away
- Shifted towards

### 112 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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113 (MS). No decisions that may have a significant impact on a taxpayer may be taken exclusively by artificial intelligence/automated analytical systems. All decisions affecting a taxpayer should be overseen by a suitably qualified individual before the decision is notified. This applies both to decisions by the tax authorities and by judicial authorities. \*

- No changes
- Shifted away
- Shifted towards

113 (BP). No decisions impacting a taxpayer should be taken exclusively by artificial intelligence / automated analytical systems. All decisions affecting a taxpayer should be overseen by a suitably qualified individual before the decision is notified. This applies both to decisions by the tax authorities (in connection with audits and reviews) and by judicial authorities. \*

- No changes
- Shifted away
- Shifted towards

### 113 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

2025 OMB guidance is substantially similar to the 2024 OMB guidance in this regard, although the 2025 IRS interim guidance is much less detailed than the 2024 interim guidance.

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114 (MS). When an audit (or a more intense audit) employs any material generated by artificial intelligence / automated analytical systems, the material generated should be made available to taxpayers and their advisers, together with an explanation of how the material was derived by artificial intelligence / automated analytical systems. The taxpayer's legal remedies should be effective against unlawful or inaccurate use of artificial intelligence / automated analytical systems. \*

- No changes
- Shifted away
- Shifted towards

114 (BP). Where artificial intelligence / automated analytical systems are to be employed by a tax authority (e.g. to identify under-declarations or evasion of tax), any taxpayers who may be impacted (which may include all taxpayers) should be given prior warning of the proposed action and given an opportunity to make voluntary disclosure (without any additional potential penalty). \*

- No changes
- Shifted away
- Shifted towards

#### 114 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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115 (MS). All revenue authorities should publish guidance notes explaining the ways in which they use artificial intelligence / automated analytical systems in connection with tax compliance and administration, together with guidelines for the use of those procedures and points of contact for taxpayers who have questions or concerns about those procedures. \*

- No changes
- Shifted away
- Shifted towards

#### 115 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

In March 2025, the IRS guidance issued in 2024 was replaced by a shorter guidance document containing much less detail. RAAS-10-0325-0001, Interim Policy for AI Governance, 3/11/25. The 2025 guidance suspends the roles and responsibilities of two oversight bodies that had been established by the 2024 guidance: the Data and Analytics Strategic Integration Board, and an AI Assurance Team with subject matter expertise across IRS functions. Compare, RAAS-10-0524-0001, Interim Guidance for New IRM 10.24.1, Artificial Intelligence (AI) Governance and Principles, 5/20/24.

116 (MS). Algorithms used by tax authorities should not use criteria that are foreseeably likely to have a discriminatory or distortive or disproportionate effect on the decisions taken as a consequence of the use of those algorithms. \*

- No changes
- Shifted away
- Shifted towards

### 116 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The 2025 OMB and IRS guidance documents represent a shift away from this standard compared with the 2024 guidance documents. The 2025 OMB memo omits references to equity and preventing disparate demographic impacts which had been prominent in the 2024 OMB memo. As required by Executive Order 14151 (Jan. 20, 2025), efforts at the Treasury Dept. and IRS to correct racial bias in correspondence audits and consider other equity issues were halted. Erin Schilling, IRS Effort to End Racial Bias Threatened by Trump DEI Mandate, Bloomberg Daily Tax Report (Mar. 18, 2025).

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117 (MS). Where the use of artificial intelligence / automated analytical systems by a tax authority risks infringing any fundamental rights (e.g. the right to privacy) additional safeguards for those should be required. \*

- No changes
- Shifted away
- Shifted towards

### 117 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Additional safeguards are required by the 2025 OMB memo when a taxpayer's legal rights are impacted by an AI use case. These are similar to the 2024 OMB memo's requirements, except that the potential for disparate impact on different demographic groups is not recognized.

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118 (MS). All tax administrations should appoint a senior official with overriding responsibility \* for the use of artificial intelligence / automated analytical systems in tax administration by that tax authority.

- No changes
- Shifted away
- Shifted towards

118 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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## Annexes to 2025 Taxpayer Rights Questionnaire

### Report of the United States

Christine S. Speidel

## Frequently Cited Authorities

*There are many publicly available sources of U.S. tax law and guidance. The links here are not exclusive.*

The Internal Revenue Code (“IRC”) may be viewed at <https://www.govinfo.gov/app/collection/uscode/2023/title26>; <https://irc.bloombergtax.com/>; or <https://www.taxnotes.com/research/federal/usc26>.

Tax regulations may be found at <https://www.taxnotes.com/research/federal/cfr26>; <https://www.govinfo.gov/app/collection/cfr/2025/title26>; or <https://www.irs.gov/privacy-disclosure/tax-code-regulations-and-official-guidance>.

Tax regulations and formal sub-regulatory guidance (such as Revenue Procedures and Revenue Rulings) are published in the Internal Revenue Bulletin, which is available at <https://www.irs.gov/irb>. All U.S. federal regulations are published in the Federal Register, <https://www.federalregister.gov/>. Tax regulations have both an IRB citation and a Federal Register citation.

The Internal Revenue Manual (“IRM”) may be found at [www.irs.gov/irm](http://www.irs.gov/irm). Historical versions of the IRM are available in subscription research databases.

Treasury Inspector General for Tax Administration (“TIGTA”) reports may be found at <https://www.tigta.gov/reports/list>. In 2025, reports dated earlier than October 15, 2024 were removed from the TIGTA website. Previous TIGTA reports are available to the public at <https://www.taxnotes.com/research/federal>.

U.S. Government Accountability Office (“GAO”) reports may be found at <https://www.gao.gov/agencies/department-treasury>.

IRS News Releases (formatted IR-YEAR-#) may be found at <https://www.irs.gov/newsroom/news-release-and-fact-sheet-archive>.

The IRS National Taxpayer Advocate’s 2025 Annual Report to Congress (“2025 NTA ARC”) and 2026 Purple Book of legislative recommendations may be found at <https://www.taxpayeradvocate.irs.gov/reports/2025-annual-report-to-congress/full-report/https://www.taxpayeradvocate.irs.gov/reports/2025-annual-report-to-congress/>.

Previous National Taxpayer Advocate Reports to Congress and Purple Books may be found at <https://www.taxpayeradvocate.irs.gov/reports/>.

United States Tax Court opinions may be found at <https://dawson.ustaxcourt.gov/>.

Other federal court opinions may be found in the Public Access to Court Electronic Records (PACER) system, <https://pacer.uscourts.gov/help/faqs>, or online at various places including Google Scholar, <https://scholar.google.com/>.

## Questionnaire 1

**Questions 7A & 7B:** Are there special arrangements in circumstances of force majeure? If yes to 7A, do said arrangements operate automatically?

Relief is often provided in circumstances of force majeure, but mechanisms are not automatic. In the case of natural disasters and emergencies such as a pandemic, the President must sign a major disaster or emergency declaration. When that occurs, [IRC 7508A](#) postpones certain deadlines and authorizes the Secretary of the Treasury to postpone other deadlines for affected taxpayers. Postponements may also occur when the Governor of a state declares a state disaster and requests that the Secretary of the Treasury postpone federal tax deadlines for affected taxpayers. 7508A(c).

The extent to which postponement is automatic is disputed. See *Abdo v. Commissioner*, 162 T.C. No. 7 (2024) (holding the Treasury Regulation at [26 CFR § 301.7508A-1](#) partially invalid as contrary to statute, and holding that 7508A provides for certain automatic relief when statutory criteria are met). Also, after the regulation was finalized, Congress amended § 7508A several times. See, e.g., [Infrastructure Investment and Jobs Act](#), Pub. L. 117-58, Div. H, Tit. V §§ 80501, 80504 (Nov. 15, 2021); [Filing Relief for Natural Disasters Act](#), Pub. L. No. 119-29 (Jul. 24, 2025). The taxing authority has not yet published guidance under the revised statute and it is unclear whether Treasury and IRS will change their position to recognize automatic relief.

Taxpayers whose addresses are in a disaster area are automatically granted relief, but they still receive a demand for payment. IRC 6303(a). In response to taxpayer confusion the IRS developed a cover sheet and may revise the balance due notice for taxpayers residing in disaster areas. See TIGTA Report No. 2024-IE-R019.

The IRS publishes helpful information and links to resources at [irs.gov/disaster](https://irs.gov/disaster). Specific postponements are published in the IRB and listed at <https://www.irs.gov/newsroom/tax-relief-in-disaster-situations>.

IRC 7508A also authorizes the Secretary to postpone deadlines in cases of terroristic or military actions.

Under authority of IRC 911(d)(4), the IRS waives the minimum time requirements for the foreign earned income exclusion, for individuals who must leave a foreign country because of war, civil unrest, or similar conditions. In addition to specific postponements and exceptions published in the IRB, taxpayers who are prevented from filing or paying timely may seek relief from late penalties. IRC 6651; 6654(e)(3)(A).

**Question 9:** can the taxpayer request a meeting with the tax officer?

An in-person meeting can be requested but it is not a realistic option for all taxpayers (especially those in an IRS campus exam, conducted by correspondence). A taxpayer requesting that their correspondence exam be transferred to the field for a meeting must clear several hoops before the request will be granted, and it will not be granted in all cases. IRM 4.19.13.16.1 (08-10-2023); 26 CFR 301.7605.

**Question 16:** Is information about the tax liability of specific taxpayers publicly available in your country?

Information about the liability of specific taxpayers is not generally publicly available. IRC § 6103. However, the notice of federal tax lien (NFTL) gives a public snapshot of a person's liabilities (IRC 6321), and court filings are publicly available. An NFTL may be filed at the IRS's discretion; it is generally filed when the taxpayer's liability exceeds \$10,000. IRM 5.12.2.6 (10-14-2013).

**Question 17:** Is "naming and shaming" of non-compliant taxpayers practised in your country?

"Naming and shaming" of non-compliant taxpayers is not practiced federally except for in criminal cases. Criminal convictions and guilty pleas are announced in Dept. of Justice press releases. <https://www.justice.gov/news/press-releases> Also, some U.S. states practice "naming and shaming" for state tax liabilities.

**Questions 19 & 20:** Is there a system of protection of legally privileged communications between the taxpayer and its advisors? If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants, tax advisors)?

Attorney-client privilege is established by court rules of evidence and by case law. There is no applicable federal legislation. [United States v. Moscony, 927 F.2d 742, 751 \(3d Cir. 1991\)](#) ("Supreme Court Standard 503, though unpromulgated, "is a restatement of the traditional common law attorney-client privilege which had been applied in the federal courts prior to the adoption of the federal rules," J. Weinstein & M. Berger, Weinstein's Evidence ¶ 503[02] at 503-19 (1990).").

There is a limited practitioner's privilege. The statutory tax practitioner privilege set out in IRC § [7525](#) applies in civil but not criminal cases. However, so-called *Kovel* agreements can extend the attorney-client privilege to accountants hired by attorneys. [United States v. Adlman, 68 F.3d 1495 \(2d Cir. 1995\)](#) (discussing *Kovel*)

[United States v. Kovel, 296 F.2d 918 \(2d Cir. 1961\)](#): "Hence the presence of an accountant ... while the client is relating a complicated tax story to the lawyer, ought not destroy the privilege.... What is vital to the privilege is that the communication be made *in confidence* for the purpose of obtaining *legal advice from the lawyer*. If what is sought is not legal advice but only accounting service ... or if the advice sought is the accountant's rather than the lawyer's, no privilege exists." (emphasis in original).

In January 2023 the U.S. Supreme Court declined to consider whether attorney-client communications involving both legal advice and non-legal advice receive full attorney-client protections. *In re Grand Jury*, [Docket No. 21-1397](#).

**Questions 20A and 20B:**

Taxpayers must file [IRS Form 8886](#) to disclose reportable transactions. As explained by the Treasury Department:

“Section 1.6011-4(a) provides that every taxpayer that has participated in a reportable transaction within the meaning of § 1.6011-4(b) and who is required to file a tax return must file a disclosure statement within the time prescribed in § 1.6011-4(e). Reportable transactions are identified in § 1.6011-4 and include listed transactions, confidential transactions, transactions with contractual protection, loss transactions, and transactions of interest. See § 1.6011-4(b)(2) through (6). Section 1.6011-4(b)(2) defines a listed transaction as a transaction that is the same as or substantially similar to one of the types of transactions that the IRS has determined to be a tax avoidance transaction and identified by notice, regulation, or other form of published guidance as a listed transaction.” [89 Fed. Reg. 57111-57112](#).

The obligation to report lies with the taxpayer. Nevertheless, under the ethical obligations imposed by Treasury regulation Circular 230, tax practitioners (attorneys, Certified Public Accountants, Enrolled Agents) have certain duties to uphold the integrity of the tax system. <https://www.irs.gov/pub/irs-pdf/pcir230.pdf> Specific provisions include:

- Section 10.22. Practitioners must exercise due diligence as to the accuracy of oral and written representations made to the IRS, and as to the preparation or approval of any tax returns or other papers relating to IRS matters.
- Section 10.21. Practitioners who learn of an error or omission made by a client must “advise the client promptly of the fact of such noncompliance, error, or omission. The practitioner must advise the client of the consequences as provided under the Code and regulations of such noncompliance, error, or omission.”
- Section 10.20. A practitioner must promptly respond IRS requests for records or information, unless the practitioner reasonably believes that the information is privileged.

**Questions 21-22:** Does the principle *ne bis in idem* apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)? If yes, does this mean only one audit per tax per year?

Generally the principle *ne bis in idem* applies, but the tax authority may engage in repeat audits that it deems necessary. IRC 7605(b) provides:

No taxpayer shall be subjected to unnecessary examination or investigations, and only one inspection of a taxpayer’s books of account shall be made for each taxable year unless the taxpayer requests otherwise or unless the Secretary, after investigation, notifies the taxpayer in writing that an additional inspection is necessary.

Also, the IRS has several summary assessment and return review processes that function substantially as correspondence audits, but that do not trigger the protections of IRC 7605(b). See NTA Blog, “Real” vs. “Unreal” Audits and Why This Distinction Matters [<https://perma.cc/W3E9-DJJS>]. These include math error corrections and document matching notices, among others. These “unreal audits” constitute the majority of IRS compliance contacts. [IRS FY 2024 Data Book](#), pp. 33-35 and tables 18, 21, 24, and 25.

**Question 24:** Does the taxpayer have the right to request an audit (e.g. if the taxpayer wishes to get finality of taxation for a particular year)?

A repeat audit can be requested via audit reconsideration, but the agency does not have to oblige. IRM 4.13.1. There are pre-filing dispute resolution programs for large businesses: <https://www.irs.gov/businesses/dispute-resolution>. In designated circumstances taxpayers (including individuals) can pay for certainty via a private letter ruling. Rev. Proc. 2025-1, 2025-1 IRB 1 (Dec. 30, 2024).

**Question 30:** Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)?

The IRS by internal policy has established some restrictions on auditing the same taxpayer on the same issue for more than two consecutive tax periods. These restrictions are limited to certain taxpayers. See IRM 4.10.2.13 (02-11-2016).

Policies set out only in the IRM are not enforceable by taxpayers. [Fargo v. Comm'r, 447 F.3d 706, 713 \(9th Cir. 2006\)](#); [United States v. Horne, 714 F.2d 206, 207 \(1st Cir. 1983\)](#).

#### **Area 5 – More intensive audits**

Question 31: There is a right against self-incrimination in criminal proceedings and with respect to crimes. However, one cannot refuse to file a tax return on that basis. See *United States v. Neff*, 615 F.2d 1235 (9th Cir. 1980).

Question 34: Regarding IRS Criminal Investigation practices and when the right against self-incrimination attaches, see 2019 U.S. Taxpayer Rights Report and IRM 9.4.5, [www.irs.gov/irm/part9/irm\\_09-004-005](http://www.irs.gov/irm/part9/irm_09-004-005).

Question 36: Authorization by a court is generally needed before the tax authority may enter and search premises; however, warrantless searches are authorized with taxpayer permission or incident to a lawful arrest. IRM 9.1.2.3.5 (01-16-2008).

#### **Area 6 – Reviews and appeals**

The IRS Independent Office of Appeals is established at [IRC § 7803\(e\)](#). Internal reviews are generally available to all taxpayers pursuant to IRC § 7803(e)(4). If the IRS denies a request for an internal appeal, the taxpayer is entitled to written, detailed notice, and the IRS must submit a written report to Congress, pursuant to IRC § 7803(e)(5). See also response to Questionnaire 2 below.

Alternative dispute resolution programs are not required by law, but the IRS has developed many different programs particularly for large businesses. As of December 2025 there were six different pre-filing or pre-audit procedures and nine different post-filing dispute resolution procedures offered to large business and international taxpayers. See [Dispute Resolution | Internal Revenue Service \(irs.gov\)](#); see also [Appeals Mediation Programs | Internal Revenue Service \(irs.gov\)](#).

Question 40A: While taxpayers do not have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts, Tax Court Rule 124 allows the parties to submit factual

questions to voluntary binding arbitration. The parties to a Tax Court case may also file a motion for voluntary nonbinding mediation by a Tax Court Judge or Special Trial Judge. Rule 124(b). [Tax Court Rules | United States Tax Court](#)

Question 47: There are mediation and ADR appeals processes. See IRM 8.26, <https://www.irs.gov/irm/part8>. Appeals offers three forms of ADR: Fast Track Settlement (FTS), Fast Track Mediation (FTM), and Post Appeals Mediation (PAM). See 2025 NTA ARC 49.

Question 48: Generally the principle of *audi alteram partem* applies. IRC 7803(e). However, the IRS can deny taxpayers an appeals conference in certain limited circumstances. 7803(e)(5). Regulations set out 24 categories of cases that do not receive appeal rights. TD 10030, 90 Fed. Reg. 3645 (Jan. 15, 2025). Also, an appeals conference can simply be an exchange of documents; there is no legal right to an in-person hearing. See, e.g., *Hartmann v. Comm'r*, No. 18-3693 (3d Cir. 2019).

Question 53: Taxpayers can request a protective order or seal if their case is in court, but the court will scrutinize the request and it may not be granted. See IRC 7461(b); U.S. Tax Court Rules of Practice and Procedure 27, 103(a).

**Question 56:** Does the principle *ne bis in idem* apply in your country to prevent either (a) the imposition of a tax penalty and the tax liability; (b) the imposition of more than one tax penalty for the same conduct; (c) the imposition of a tax penalty and a criminal liability?

Generally, the principle does not apply. There are very limited restrictions on imposing multiple penalties for the same conduct. See, e.g., IRC § 6662.

**Question 58:** If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty?

On an original tax return the accuracy penalty can be avoided through disclosure. Voluntary disclosure may not help in all cases, though, particularly where the original return is incorrect. IRS Criminal Investigations voluntary disclosure program is not available if the IRS had third party information re the noncompliance before the voluntary disclosure. See <https://www.irs.gov/compliance/criminal-investigation/irs-criminal-investigation-voluntary-disclosure-practice>.

**Question 60:** Does the taxpayer have the right to request a deferred payment of taxes or a payment in instalments (perhaps with a guarantee)?

Taxpayers have the right to enter into installment payment agreements in limited circumstances provided under [IRC § 6159\(c\)](#). The taxing authority is authorized to enter into installment agreements in additional circumstances under IRC § 6159(a), and it sets out conditions for those agreements in the IRM and on its website. [IRM Part 5.14; Payment plans; installment agreements | Internal Revenue Service \(irs.gov\)](#). Any taxpayer may request an installment payment agreement.

**Question 62:** Does the taxpayer have a right to be informed before information is sought from third parties in response to a specific request for exchange of information?

Generally a taxpayer has the right to be informed before information is sought from third parties. IRC 7602(c), 7609(a); but see 2025 NTA ARC 139 (recommending more specificity in the notice). However, the government can issue “John Doe” bank summonses regarding both domestic and foreign financial accounts, which would not be served on the taxpayer as their identity is unknown at the time of the summons. See IRM 25.5.7. Also, a taxpayer is not entitled to notice of a third-party summons issued to aid in the collection of assessed taxes, under IRC 7609(c)(2)(D)(i). See *Polselli et al. v. IRS*, 598 U. S. \_\_\_\_ (2023), <https://www.supremecourt.gov/docket/docketfiles/html/public/21-1599.html>.

**Question 65:** Does the taxpayer have the right to challenge before the judiciary the exchange of information relating to him with another country?

Generally no, but when the IRS issues a summons at the request of a foreign government, the taxpayer can challenge the summons in U.S. court. See, e.g., *Samuel Barnaby Dyer Coriat et al. v. United States*, 11th Cir No. 23-11648 (order issued 12/4/2023).

**Question 65A:** If information is sought from a third party, does that third party have the right to challenge the legality of the request before the judiciary?

The records custodian or witness summoned does not have the right to challenge the summons. A person whose records are summoned from the custody of a third party generally has a right to challenge the summons; however, there are many broad exceptions. See note above re Question 62. Only persons having a right to notice may bring suit to quash a summons. IRC 7609(b); see also *Harper v. Werfel*, 118 F.4th 100 (1st Cir. 2024).

**Question 66:** Does the taxpayer have the right to see any information received from another country that relates to him?

Information can be withheld under FOIA exemption (b)(3) or (b)(7)(A) in conjunction with IRC § 6105.

**Question 66A:** In the event of a leak of confidential information, is exchange of information with that state suspended?

The US may suspend information exchange if a jurisdiction is not in compliance with confidentiality requirements, but this action is not required. <https://www.irs.gov/businesses/corporations/reporting-unauthorized-disclosure-or-misuse-of-tax-information-exchanged-under-an-international-agreement>. Article 26 of the US Model Income Tax Convention requires information exchanged to be treated as secret. [https://home.treasury.gov/system/files/131/Treaty-US-Model-2016\\_1.pdf](https://home.treasury.gov/system/files/131/Treaty-US-Model-2016_1.pdf).

**Question 67:** Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated?

A U.S. resident for purposes of a U.S. income tax treaty can request assistance from the U.S. competent authority if a taxpayer thinks that the actions of the United States, a treaty country, or both, cause or will cause double taxation or taxation inconsistent with the treaty. See Rev. Proc. 2015-40, 2015-35 I.R.B 236. However, the U.S. can make a determination or reject a

request in some cases without involving the other country. Rev. Proc. 2015-40, sec. 7. Also, there are required prefiling procedures in some instances. *Id.* Sec. 3.

**Question 68A:** Does a taxpayer have a right to be given a statement of reasons how a solution was reached through mutual agreement procedures?

A tentative resolution must be presented to the taxpayer for consideration, but this does not have to be done in writing. "Subject to any applicable disclosure constraints, the competent authorities may respond to questions that the taxpayer asks about the positions and views of the competent authorities underlying the tentative competent authority resolution, including specific questions about computations and similar aspects of implementing its terms." Rev. Proc. 2015-40.

**Question 71:** Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation?

There is no special public comment procedure for tax legislation, but bills must go through the legislative process, which usually provides the public with some opportunity to weigh in with their representatives.

**Question 72:** Is tax legislation subject to constitutional review which can strike down unconstitutional laws?

Some retroactive tax laws have been struck down under the due process clause of the U.S. Constitution, but Congress routinely makes retroactive changes of 1-2 years. See Erika K. Lunder et al., *Constitutionality of Retroactive Tax Legislation*, Congr. Rsch. Serv. R42791 (Oct. 25, 2012) [<https://perma.cc/5VYB-ZBYT>].

**Questions 74-76, Revenue practice and guidance:**

Advanced rulings are binding only as to the specific issue for the taxpayer who requested the ruling, and only if all information provided was complete and correct. No appeal is available. The IRS may decline to issue a private ruling, including for workload reasons. Rev. Proc. 2023-1, 2023-1 IRB 1 (1/3/23).

**Questions 78 and 79:** Is there a taxpayers' charter or taxpayers' bill of rights in your country? If yes, are its provisions legally effective?

The taxpayer bill of rights (TBOR) is enacted in statute at [IRC § 7803\(a\)\(3\)](#). It requires the IRS Commissioner to ensure that IRS employees are familiar with and act in accordance with taxpayer rights afforded by other provisions of the tax laws.

To date, courts have held that the TBOR at IRC § 7803(a)(3) does not create new substantive, standalone rights not otherwise present in the law. See T. Keith Fogg, *Court of Federal Claims Rejects Taxpayer Bill of Rights Argument*, *Procedurally Taxing* (Dec. 4, 2020), (collecting and linking to prior cases) [<https://perma.cc/JTW5-D8GB>]. However, the rights listed in TBOR are present in other statutory and administrative provisions. The IRS Taxpayer Advocate Service cites some of these provisions in its explanation of each taxpayer right, at <https://www.taxpayeradvocate.irs.gov/get-help/taxpayer-rights/>.

**Question 89:** In communications between a tax authority and a taxpayer that employs AI/AAS, is it stated that the tax authorities is represented only by a machine?

When engaging with IRS.gov chat features, taxpayers are notified they are interacting with a "chatbot". See, e.g., chat feature at [irs.gov/payments](https://irs.gov/payments). Automated voicebot systems do not have a disclaimer, but the voice sounds automated and taxpayers are unlikely to be confused. Computer-generated notices and letters do not disclose that they are machine-generated.

**Question 91:** Do the tax authorities publish details of the type of AI/AAS employed with specific information about the purpose for which they are used?

While the IRS does publish some information about the types of AI it uses and their purposes, the IRS does not disclose detailed information about specific AI systems, vendors or data sources. See *U.S. Department of the Treasury's AI Strategy for OMB Memorandum M-25-21*, September 2025, <https://home.treasury.gov/system/files/136/Treasury-AI-Strategy.pdf>.

**Question 93:** If a system exists for voluntary registration of AI/AAS, does the tax authority register all AI/AAS tools or algorithms with that system?

IRS AI inventory reporting has been inconsistent in the past, raising concerns about accuracy. TIGTA 2025-IE-R003 p. 6.

**Question 98:** Do tax authorities publish guidance notes explaining the way in which they use AI/AAS?

Limited interim guidance is available on the IRS website: [Part 10 - Security, privacy and assurance | Internal Revenue Service \(irs.gov\)](#). See also *U.S. Department of the Treasury's AI Strategy for OMB Memorandum M-25-21*, September 2025, <https://home.treasury.gov/system/files/136/Treasury-AI-Strategy.pdf>.

## Questionnaire 2

**Question 2 (MS):** The system of taxpayer identification should take account of religious sensitivities.

Regulations provide an administrative exemption to e-file mandates for filers for whom using technology conflicts with their religious beliefs. Treas. Reg. §§301.6011-2(c)(6)(ii), 301.6011-3(b)(2), 301.6011-5(b)(2), and 301.6037-2(b)(2).

However, Congress still has not accommodated religious objections to the requirement of listing a Social Security Number for a child in order to receive the Child Tax Credit. NTA 2026 Purple Book 144-47. Also, members of religious sects that do not participate in social insurance programs are obligated to pay Social Security and Medicare taxes if they work for an employer who does not share their religious beliefs. *Id.* at 148-49.

**Question 15:** Where a tax assessment indicates a repayment is due, that repayment should be made without undue delay or unnecessary formalities.

When an assessment is made, the IRS within 60 days sends a demand for payment. IRC 6303(a). This is followed by a series of collection notices. The agency automatically offsets future refunds to pay the assessment. IRC 6402. The IRS may seize state tax refunds upon sending the taxpayer a letter, which is generally the third notice sent after an assessment. The IRS may file a notice of

federal tax lien (NFTL) at any time if the notice and demand for payment is not satisfied. IRC 6321. Before administratively seizing a taxpayer's income or property (via "levy"), the agency must send the taxpayer a letter giving them a right to a hearing. IRC 6330. Taxpayers also have the right to a hearing after the filing of a NFTL. IRC 6320. In addition to using its administrative offset and levy powers, the government may bring suit in federal court to enforce payment. IRC 7402, 7403.

**Question 23:** Please see response to Questionnaire 1, Questions 19 and 20 above.

**Question 24:** Where tax authorities enter premises which may contain privileged material, arrangements should be made (e.g. an independent lawyer) to protect that privilege.

These procedures are governed by general criminal and evidentiary law protections and are not tax-specific. [Fisher v. United States, 425 U.S. 391, 420 \(1976\)](#) (confirming that common law privilege procedures apply in a tax context). See also Ellen S. Podgor & Wilma F. Metcalf, *The Fox Guarding the Henhouse: Government Review of Attorney-Client Privileged Material in White-Collar Cases*, [103 B.U. L. Rev. 475 \(2023\)](#) (discussing privilege protection procedures in searches).

**Question 26:** In application of proportionality, tax authorities may only request for information that is strictly needed, not otherwise available, and must impose least burdensome impact on taxpayers.

The IRS may examine any records of a taxpayer relevant to the correctness of any return. IRC § [7602](#). The time and place should be reasonable, and not less than 10 days from the date of the summons. IRC § [7605\(a\)](#).

**Question 27:** In application of *ne bis in idem* the taxpayer should only receive one audit per taxable period, except when facts that become known after the audit was completed.

IRC § [7605\(b\)](#) provides that taxpayers shall not be subject to "unnecessary" examinations, and only one audit per taxable period should be conducted "unless the taxpayer requests otherwise or unless the Secretary, after investigation, notifies the taxpayer in writing that an additional inspection is necessary."

The IRS has a policy against repetitive audits of individuals taxpayers who do not file Schedule C (sole proprietors) or Schedule F (farm income). [IRM 4.10.2.13](#) (01-11-2016). Under the policy, an audit is repetitive if:

- a) An examination of one or both of the two preceding tax years resulted in a no change or a small tax change (deficiency or overassessment), and
- b) The issues examined in either of the two preceding tax years are the same as the issues selected for examination in the current year.

However, policies and procedures in the IRM are not enforceable by taxpayers. See, e.g., [Fargo v. Commissioner, 447 F.3d 706, 713 \(9th Cir. 2006\)](#); [McGaughy v. Commissioner, T.C. Memo. 2010-183](#), \*17.

## Area 6 - Reviews and appeals

Right to IRS Appeals Review: IRC § [7803\(e\)\(3\)-4](#).

US Tax Court deficiency jurisdiction: IRC §§ [6212-6214](#)

Collection Due Process administrative and judicial review: IRC §§ [6330](#) & [6331](#)

**Question 53:** Prior payment of tax is sometimes required for judicial appeals, but not for administrative appeals. See generally T. Keith Fogg, *Access to Judicial Review in Nondeficiency Tax Cases*, *The Tax Lawyer* Vol. 73, No. 3 - Spring 2020, publicly available at [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3316915](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3316915). See also 2022 NTA Purple Book 94-98, [https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2022/01/ARC21\\_PurpleBook.pdf](https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2022/01/ARC21_PurpleBook.pdf).

## Area 8 – Enforcement of Taxes

**Question 62:** [IRC § 6343\(a\)\(1\)](#) provides conditions upon which the Secretary of the Treasury “shall release” a levy, including at 6343(a)(1)(D) when: “the Secretary has determined that such levy is creating an economic hardship due to the financial condition of the taxpayer”

**Question 66:** Temporary suspension of tax enforcement should follow natural disasters.

Please see notes for Questionnaire 1, Questions 7A & 7B, above.

## Area 13 – Artificial Intelligence & Automated Analytical Systems

Re AI/AAS generally:

- The National Institute of Standards and Technology collects links to relevant legislation, Presidential Executive Orders, and policy guidance at <https://www.nist.gov/artificial-intelligence/ai-congressional-mandates-executive-orders-and-actions>.
- See also *Table 1, Summary of Government-Wide Artificial Intelligence (AI) Requirements for Federal Agencies Identified in Federal Laws, Executive Orders, and Guidance, as of July 2025*, in [GAO-25-107933](#) (Sept. 9, 2025).

The Dept. of Treasury published an AI Strategy memorandum in September 2025 with general information regarding AI use cases. <https://home.treasury.gov/system/files/136/Treasury-AI-Strategy.pdf>

IRS policies are found in interim guidance, not yet incorporated in the IRM. Interim guidance is available on the IRS website: [Part 10 - Security, privacy and assurance | Internal Revenue Service \(irs.gov\)](#).

### Key Administrative Guidance

In 2024, progress was made on developing robust AI policies and issuing guidance to IRS employees. However, much of this guidance was rescinded before it could be fully implemented.

- On March 28, 2024 the federal Office of Management and Budget (OMB) issued Memorandum M-24-10 setting policies and requirements for U.S. federal agencies' use of AI. <https://perma.cc/8PG3-NTNS>. This was rescinded April 3, 2025 by OMB M-25-21.

- Consistent with M-24-10, in May 2024 the IRS issued interim guidance on AI governance and principles. *Interim Guidance for New IRM 10.24.1, Artificial Intelligence (AI) Governance and Principles*, RAAS-10-0524-0001, available at <https://www.taxnotes.com/research/federal/other-documents/other-irs-documents/memo-outlines-requirements-irss-use-ai/7pgtf>. (5/20/24) This was rescinded on March 11, 2025 by RAAS-10-0325-0001.
- The IRS revised its privacy policy for AI. IRM 10.5.1 (9-30-2024) This policy remains in place.

In 2025, the following guidance was issued:

- The IRS issued new interim guidance RAAS-10-0325-0001, Interim Policy for AI Governance, 3/11/25, <https://www.irs.gov/pub/foia/ig/spder/raas-10-0325-0001-public.pdf>.
- The OMB issued Memorandum M-25-21, Accelerating Federal Use of AI Through Innovation, Governance, and Public Trust, <https://www.whitehouse.gov/wp-content/uploads/2025/02/M-25-21-Accelerating-Federal-Use-of-AI-through-Innovation-Governance-and-Public-Trust.pdf> (Apr. 3, 2025) [<https://perma.cc/RW5S-XM8T>]
- *U.S. Department of the Treasury's AI Strategy for OMB Memorandum M-25-21*, September 2025, <https://home.treasury.gov/system/files/136/Treasury-AI-Strategy.pdf>.