

The IRS as a Social Benefit Administrator

*How to Build an Anti-Racist Tax
Administration*



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*“I’ll let you write
the substance ...
you let me write
the procedure, and
I’ll screw you every
time.”*

— John Dingell (1926–2019)

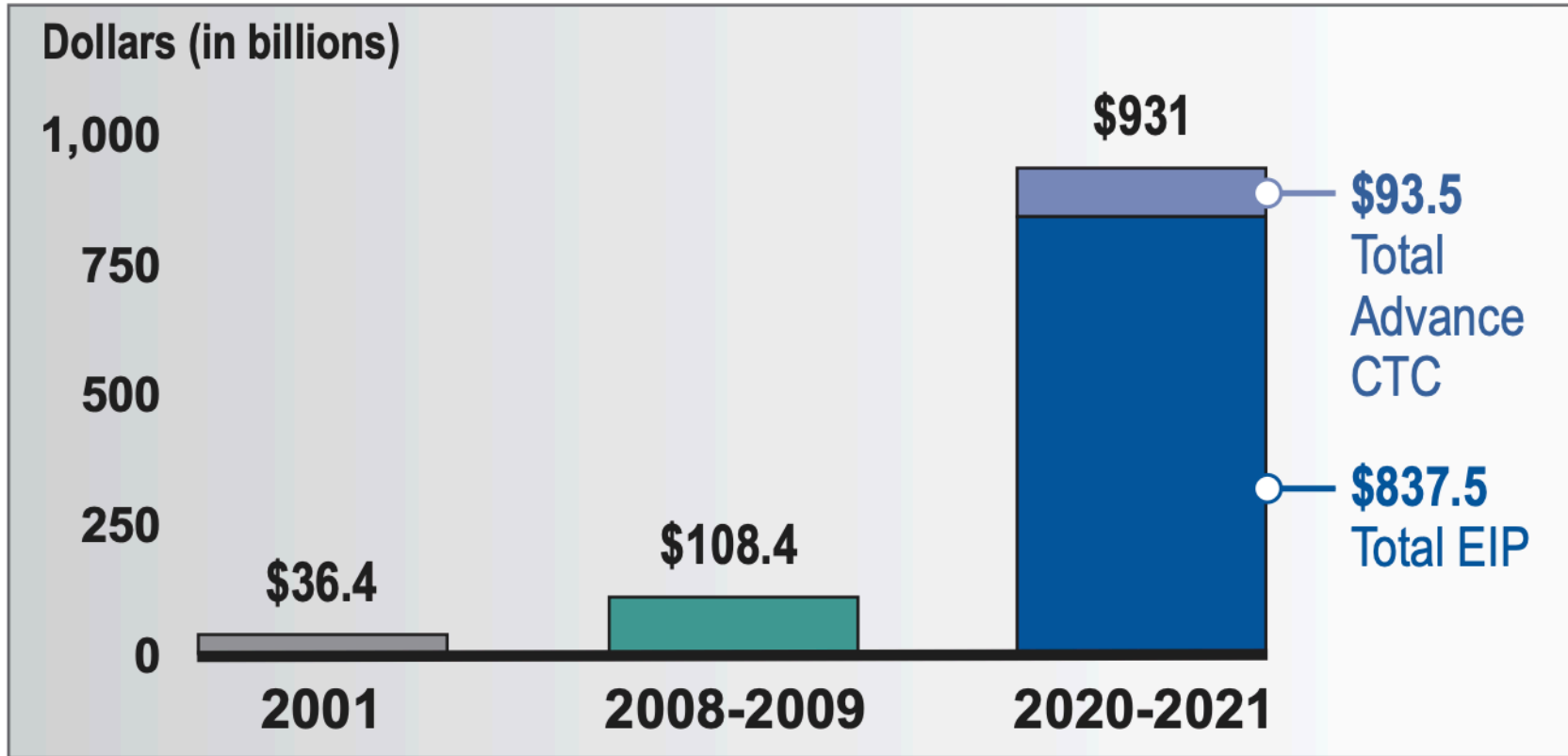




IRS Mission Statement

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Stimulus payments to individuals in 2001, 2008-2009, and 2020-2021



Source: GAO analysis of IRS, Bureau of the Fiscal Service, and Joint Committee on Taxation data. | GAO-22-106044

Proposed Guiding Questions

1. Do IRS policy choices with respect to procedure create or promote racial equity?
2. How do IRS policy choices affect individuals who belong to underserved communities?
3. Does IRS policy choices perpetuate or exacerbate racial inequity?
 - If so, what steps can the IRS take to lessen this inequity?



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ARTICLES

COLORBLIND TAX ENFORCEMENT

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The United States Internal Revenue Service (IRS) has repeatedly taken the position that because the IRS does not ask taxpayers to identify their race or ethnicity on submitted tax returns, IRS enforcement actions are not affected by taxpayers' race or ethnicity. This claim, which I call "colorblind tax enforcement," has been made by multiple IRS Commissioners serving in multiple administrations (both Democratic and Republican). This claim has been made to members of Congress and to members of the press.



Tax Administration and Racial Justice: The Illegal Denial of Tax-Based Pandemic Relief to the Nation's Incarcerated Population

This Article comes at a time of increasing interest in the relationship between federal tax policy and race in the legal academy. This contribution highlights a category within that field: namely, the relationship between tax *administration* and race. Tax administration focuses on the manner in which the IRS administers the tax law found within the Internal Revenue Code. Tax administration consists of the IRS's guidance as well as its enforcement priorities, including how the IRS ensures taxpayers meet their tax return filing obligations, who the IRS decides to audit, and how the IRS takes enforced collection action against delinquent taxpayers. While there has been some interest in the racial impact of the IRS's audits of low- and middle-income taxpayers claiming refundable credits, this field is relatively underexplored. This Article attempts to take a racial perspective on tax administration, especially as it relates to the IRS's increasingly important role in administering social welfare programs, often in the form of refundable credits.

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INCLUSIVE AGENCY DESIGN

AMY WIDMAN*

For many people who interact with federal agencies in matters like housing, employment, health, education, benefits, and consumer issues, the federal apparatus is not well-designed. This widens the justice gap and undermines the mission and stated goals of these agencies. Design thinking from the access to justice movement can be used to address both structural and procedural access gaps in the administration of justice by federal agencies.



74 Admin Law Rev. 23 (2022)



ADMINISTRATIVE BURDEN

POLICYMAKING BY OTHER MEANS

PAMELA HERD AND DONALD P. MOYNIHAN



REDUCING ADMINISTRATIVE BURDENS TO PROTECT TAXPAYER RIGHTS

LESLIE BOOK, T. KEITH FOGG & NINA E. OLSON*

Abstract

The tax system designed by Congress imposes significant administrative burdens on taxpayers. IRS decisions regarding how it administers tax laws can add to congressionally imposed burdens. The administrative burdens are consequential and hurt some people, especially lower- or moderate-income individual taxpayers, more than others. While the IRS strives to measure and reduce the time and money taxpayers spend to comply with their tax obligations, it does not consider the effect administrative burdens have on taxpayer rights, including the right to be informed, the right to pay no more than the correct amount of tax, and the right to a fair and just tax



TAXPAYER BILL OF RIGHTS

The Right to **Be Informed**

The Right to **Quality Service**

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

The Right to **Challenge the IRS's Position
and Be Heard**

The Right to **Appeal an IRS Decision
in an Independent Forum**

The Right to **Finality**

The Right to **Privacy**

The Right to **Confidentiality**

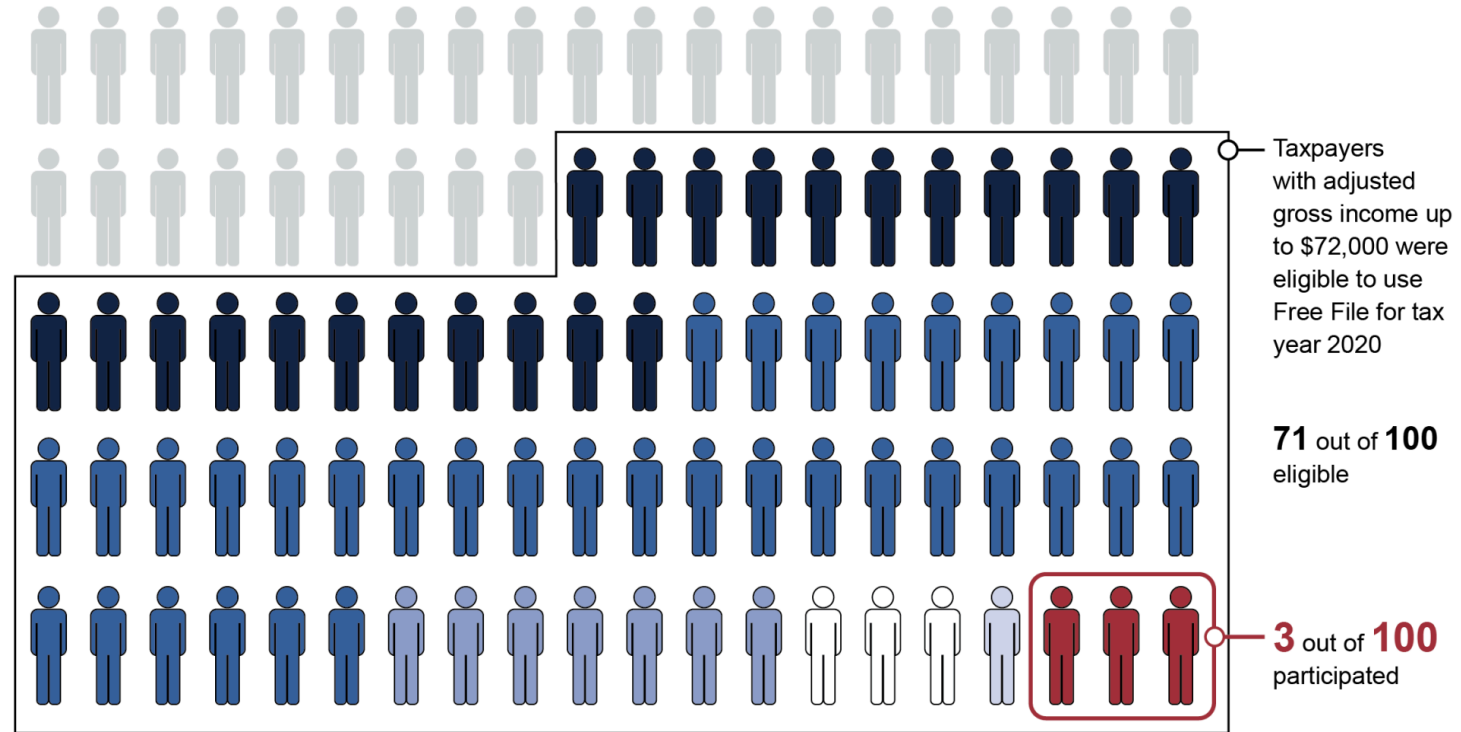
The Right to **Retain Representation**








The Right to **a Fair and Just Tax System**

Learn more at taxpayeradvocate.irs.gov/taxpayer-rights



Figure 1: Individual Taxpayers' Filing Methods by Percentage of Returns for Tax Year 2020



- | | |
|--|--|
|  Not eligible |  Filed on paper |
|  Self-prepared using non-Free File websites |  Volunteer Income Tax Assistance/Tax Counseling for the Elderly |
|  Used a paid preparer |  Participated in Free File |
|  Refund Anticipation Loan or Check | |

Source: GAO analysis of IRS data. | GAO-22-105236

THE

PALE

DAVID FOSTER WALLACE

KIND

An Unfinished Novel