

# Assessment Solutions

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Theme 1: Your Role as a Taxpayer  
Lesson 4: The Taxpayer's Rights

## *Part 1*

Choose the answer that best completes the following phrases. Write the letter of the correct response in the space provided.

- B** 1. When the IRS selects a tax return for further study, it carries out an \_\_\_\_\_.  
A. appeal.  
B. examination, or audit.  
C. approval.  
D. adjustment.
- D** 2. Because the IRS respects the taxpayer's right to \_\_\_\_\_, only authorized tax officials can see a taxpayer's return.  
A. appeal  
B. courteous service  
C. representation  
D. privacy
- A** 3. If a taxpayer disagrees with the IRS about tax liability after an examination or audit, the taxpayer can ask the \_\_\_\_\_ to review the case.  
A. court  
B. Congress  
C. police  
D. state
- D** 4. Most tax returns are \_\_\_\_\_.  
A. rejected by the IRS.  
B. selected for examination.  
C. appealed by taxpayers.  
D. accepted as filed.
- C** 5. You will \_\_\_\_\_ owe more tax if the IRS examines your tax return.  
A. always  
B. never  
C. sometimes  
D. definitely

## *Part 2*

Indicate whether each of the actions below is a right that belongs to the **taxpayer** or to the **IRS**. Write your answer in the space provided.

1. Select a return for examination. **IRS**
2. Accept adjustment and agree to pay. **taxpayer**
3. Send a refund or bill. **IRS**
4. Share tax information with an outside party. **taxpayer**
5. Appeal a proposed tax adjustment. **taxpayer**

## *Part 3*

Put the following steps in the processing of tax forms in the correct order. Write the number in which each event occurs in the space provided.

- 2** IRS checks arithmetic.
- 4** Taxpayer is asked for verification and information.
- 5** Taxpayer accepts adjustment made to the return; receives a refund; or agrees to pay tax liability.
- 3** Return is selected for IRS examination.
- 1** Taxpayer files return by midnight on April 15.