



# MECMUA

ULUSLARARASI SOSYAL BİLİMLER DERGİSİ

GÜZ 2016, YIL: 1, SAYI: 2, ss. 66-75

YÜKLEME TARİHİ: 19.10.2016 KABUL TARİHİ: 31.10.2016

**Mustafa Erkan ÜYÜMEZ\***

**Aytül BIŞGİN\*\***

## **A COMPARATIVE ANALYSIS OF TAXPAYER RIGHTS IN TURKEY AND THE USA**

### **Abstract**

In recent years, taxpayer rights have been gaining increasing importance in the developed and developing countries.

Especially in the tax reforms that have been introduced in the last quarter of a century, attitudes and behaviors of tax managements towards taxpayers changed and a more facilitative and constructive attitude has been adopted. This has consequently brought about the need for a taxpayer-centered approach to improve the relations between taxpayers and tax managements, and to ensure voluntary compliance with taxation. A mindset of viewing the tax problems from the taxpayer perspective and cooperating with the taxpayer undergirds such increasing importance of taxpayer rights. In addition to these, the need to protect the taxpayer against the state authority may also be seen as the basic motivation behind it.

In this study; effects of the recent developments in taxpayer rights on Turkish tax law will be discussed and a comparative analysis of the rights given to the taxpayers by the Turkish tax law versus those given to the taxpayers in the USA will be made.

**Key words:** Taxpayer Rights, Taxpayer Rights Charters, Tax Administration, Turkey, USA

**JEL Classification Code:** K34

## **TÜRKİYE VE ABD'DE MÜKELLEF HAKLARININ KARŞILAŞTIRMALI ANALİZİ**

### **Özet**

Son yıllarda, gelişmiş ve gelişmekte olan ülkelerde mükellef haklarının önemi gün geçtikçe artmaktadır.

Özellikle son çeyrek yüzyılda yapılan vergi reformlarında, vergi yönetiminin mükelleflere yönelik tutum ve davranışlarında değişikliğe gidilmiş ve daha kolaylaştırıcı ve yapıcı bir tutum benimsenmiştir. Bu durum ise vergi mükellefleri ile vergi idareleri arasındaki ilişkilerin geliştirilmesi ve vergiye gönüllü uyumun sağlanması bakımından mükellef odaklı yaklaşımın gerekliliğini ortaya çıkartmıştır. Mükellef haklarının önem kazanmasının arka planında, vergi sorunlarına mükellef perspektifinden bakılması ve mükellef ile işbirliği yapılması anlayışı yatmaktadır.

---

\* Doç. Dr., Anadolu Üniversitesi, Maliye Bölümü, meuyumez@anadolu.edu.tr

\*\* Arş. Gör., Anadolu Üniversitesi, Maliye Bölümü, aytulb@anadolu.edu.tr

Bunlarla birlikte mükelleflerin devlet otoritesine karşı korunması ihtiyacı temel güdülenme olarak da görülebilir.

Bu çalışmada; mükellef hakları konusunda yaşanan gelişmelerin Türk vergi hukukuna yansımaları, Türk vergi hukukunda mükelleflere tanınan haklar ile ABD’de mükelleflere tanınan hakların karşılaştırmalı bir analizi yapılacaktır.

**Anahtar Sözcükler:** Mükellef Hakları, Mükellef Hakları Bildirgeleri, Vergi İdaresi, Türkiye, ABD

**JEL Sınıflandırması:** K34

## Introduction

Although the approach to protect taxpayer rights is not as longstanding as the protection of human rights, it has gained great importance in the past quarter century. The more constructive approach of the tax management towards taxpayers, the international developments and taxpayers’ increasing voter role have played a significant role in this increasing importance of taxpayer rights. In this process taxpayer rights have been secured under the regulations of national constitutions. In addition, the international regulations provide a firm ground for taxpayer rights.

One of the ways to succeed in taxation is ensuring voluntary compliance with taxing. This is why a taxpayer-oriented approach is taken as the basis in the regulations made by tax administrations. In Turkey, through the implementation of legislation and taxpayer bill of rights it is aimed to both protect taxpayer rights and ensure their trust in tax administrations and thus improve the relations.

In the relevant literature, instead of taxpayer rights, terms such as obligant rights, rights of the taxpayer, rights of tax incumbent and the protection of taxpayers are used. However, in this study the term “taxpayer rights” will be used.

In this study, the issue of taxpayer will be comparatively analyzed within the framework of Turkish and USA legislations.

### 1. The Concept of Right and Taxpayer Right

In the relevant literature, the concept of ‘right’ is quite controversial and there are many theories such as intent theory, interest theory, mixed theory, declaration theory and freedom theory that try to explain this concept.

Right is an internal concept that directly concerns the morale of the individual living in society (Aydın, 2006: 25). Right is an interest that is legally protected and allows its holder the power to benefit from it (Oğuzman ve Barlas, 2003: 91).

The concept of taxpayer rights is closely related to human rights. Especially after the World War II, human rights, and in the last quarter of 20th century taxpayer rights have come into prominence (Oke, 2012: 5 ). Human rights subsume taxpayer rights. Therefore, the developments in human rights also substantially affect taxpayer rights (Brzeziński, 2009: 17-19).

It can be said that, what have made taxpayer rights so important are the change in tax administrations’ view of taxpayers, the higher complexity of the tax systems, international developments, technological advances and taxpayers’ increasing importance as voters (Gökbel, 2000: 10-17).



While there is no widely-accepted definition of taxpayer rights, they can be said to be related to taxpayer or the person concerning the tax law (Brzeziński, 2009: 17-19). Taxpayer rights can be defined as the rights given to the taxpayers in the legal relationship between the state and the taxpayer in the taxation process (Gerçek, 2006: 125). Regarding their legal status, taxpayer rights are “the rights giving taxpayer the authority to make positive or negative claims and providing legal protection when these rights are violated” (Dönmez, 2004: 57).

There is no universal classification regarding taxpayer rights either (Oke, 2012: 6). However, many studies essentially differentiate taxpayer rights as general taxpayer rights and private taxpayer rights. General taxpayer rights include the right to receive just, equal and respectful service, right to demand information, right of petition, right of taxation certainty, right of taxpayer information privacy, right to use representative and the right of privacy, whereas private taxpayer rights cover the rights during levy and collection, rights during the resolution of tax disputes and rights during tax auditing.

Along with the tax laws, the international law and European Union Law also play an active role in the determination and protection of taxpayer rights. What is really meant by the concept of taxpayer rights is in fact the protection of the taxpayer (Brzeziński, 2009: 17-19).

## 2. Historical Development

The histories of taxation and human rights are intertwined. Thus, the history of taxation is as old as humankind and the documents about human rights state rules about the protection of personal rights and freedoms as well as the rules about taxation (Çetin ve Gökbunar, 2010: 21).

Restricting the taxation authority of state and vesting some means and rights to taxpayers began with the Magna Carta in 1215. In the later periods, although various principles regarding taxation were stated in the relevant literature and legislative regulations, and much stress was laid on following these principles in the taxation process, the actual developments regarding taxpayer rights in the modern sense came with the declaration of taxpayer bill of rights or privileges and the establishment of units to protect these rights (Gerçek, 2006: 122).

In the last century, individuals' basic rights have been assured under agreements and with international acceptance they have become widespread and applicable. With the approval of the Universal Declaration of Human Rights by the United Nations General Assembly in Paris session on December 10, 1948, not only the basic civil and political rights recognized by constitutions, but also the economic, social, and cultural rights were determined in general terms. This declaration includes rights of life, freedom and personal safety, along with the rights of protection against arbitrary arrest, imprisonment and exile, the right of fair and public trial in independent and impartial courts and the right of ownership, and rights such as thought, conscience, religion, gathering and organizing freedoms (Er, 2011: 5).

Bills of Taxpayer Rights introduced in several countries are mostly designed as laws to provide legal protection for taxpayer rights. Also, the administrative regulations implemented in many countries as taxpayer rights privileges consist only of an explanation by the tax administration of the taxpayer rights. These



administrative regulations facilitate taxpayers' relationships with the tax administration and help taxpayers' increased voluntary compliance with the tax laws (Çetin, 2010: 25-26).

A report prepared by the OECD Tax Administration and Policy Center in 1990 stated that all OECD member countries had taxpayer rights, but few countries announced these rights to their citizens through bills of taxpayer rights. Only after this report some countries began to publish bills of taxpayer rights (OECD, 1990). While bills of taxpayer rights published in many countries are in the form of administrative regulations guiding tax laws, in some countries these bills are drawn up as laws (Çetin ve Gökbnar, 2010: 26).

In one of his studies Bentley presents the historical development of taxpayer rights in four phases (Bentley, 2002: 1-2).

- In the first phase, the creation of modern tax systems, acceptance of basic taxpayer rights and the rights to request the revision of the decisions made in tax collection and enforcement processes were provided.
- In the second phase, in order to manage the broad interaction between the tax administration and taxpayers, the legal and administrative frameworks were established and certain tangible and procedural provisions issues such as privacy and confiscation were introduced.
- In the third phase, open acceptance and official announcement of taxpayer rights and transparency between revenue administration and taxpayers and establishing the tax framework were ensured. At this phase, the expected direct investments, trade and voluntary compliance were anticipated.
- In the fourth phase, via the formed trade blocks and associations it provides supranational protection. At this phase, taxpayer rights are indirectly protected and the protection increases in time.

What concerns Turkey more closely is that the rights are guaranteed under the European Convention of Human Rights signed on November 4, 1950, and the European Court of Human Rights established later, which can be easily applied to by individuals due to the existing judicial mechanism (Er, 2011: 5).

### **3. Taxpayer Rights in Turkish Tax Law**

While there are various legislative regulations, the Constitution in particular, regarding taxpayer rights in Turkish Tax Law, they are highly disorganized. There is no specific and independent legislation on taxpayer rights. 8th article of the Tax Procedure Law defines the taxpayer as “a natural or legal person who is incumbent on tax debt according to tax laws”. Therefore, here, rather than the taxpayer rights the debts are emphasized.

Article 73 of the Constitution, titled as ‘Tax Duty’, states that depending on their financial power, everybody is obliged to pay tax to cover public expenditure; the social goal of the fiscal policy is to distribute the tax burden fairly and equitably; taxes, duties and charges and such financial burdens are statutory obligations to be enacted, amended or rescinded. Furthermore, the Constitution also includes provisions on the right to privacy (Art. 20), right of property (Art. 35), right to



legal remedies (Art. 36), right to petition (Art. 74), and right to request information (Art. 74) that may relate to taxpayer rights.

Hence, it is obvious that the basic principles granting rights to taxpayers are the principle of tax legality, the principle of social law state, and the principle of taxation according to financial power (Gökbel, 2000: 23).

Besides these legal regulations, the “non-retroactivity of laws” principle, which protects taxpayer rights, is not mentioned in the constitution. Much as this principle is a law state principle, it may be appropriate to create a regulation to extend the constitutional field of protection (Bakar, 2011: 153).

Publishing bills of taxpayer rights that provide protection on taxpayer rights is an approach that has been taken in the last 25 years. For example, countries such as Canada (Declaration of Taxpayer’s Rights–1985), France (Taxpayer Charter–1987), New Zealand (Statement of Principles–1986), England (Taxpayer Charter–1986), and the USA (Taxpayer Bill of Rights–1988) are the pioneers of this process (Yücedođru, 2007: 54). Although belatedly, in Turkey the first announcement of the bill of taxpayer rights was made in 2006.

In the text of bill of taxpayer rights announced by the Ministry of Finance Revenue Administration in March 2006, “Turkish Revenue Administration confirms its commitment to solving problems and satisfy all its service recipients with the aim of serving a taxpayer-oriented, quality service on the basic principle of being respectful and honest, and with the awareness that paying tax is not only an obligation, but also a right of citizenship and questioning. The bill undertakes that (GİB, 2006):

- ✓ Open, reliable, timely and sufficient information and service will be given,
- ✓ As per the Right to Request Information Law, for each piece of information inquired, taxpayers will be guided to contact the right people,
- ✓ Taxpayers will be provided with the means to learn about the tax developments from original sources, immediately and free of charge,
- ✓ All kinds of conveniences will be provided for the fulfillment of tax obligations,
- ✓ The laws will be followed precisely, impartially and consistently in tax audits and ways to provide better service will be sought.

However, although insufficient, there have been some improvements in Turkey for the protection of taxpayer rights. These are improvements such as granting the right to individual application to the Supreme Court and constitutionalizing the government auditing (ombudsman) institution.

#### **4. Taxpayer Rights in the USA**

The USA tax system is a combination of various countries’ tax systems. Of the taxes constituting this combination, the income tax was adopted from England, inheritance tax from France, sales tax from Germany and Spain, and the property tax was adopted from China and Medieval Europe (Öz ve Akdemir, 2002: 1-2).

The USA federal tax administration has a different structure from that of many other countries. Department of Treasury, rather than the Department of Finance has



the authority in the structure of tax administration. The Department of Finance acts as the unit that produces policies while the Internal Revenue Service operating under the Department of Treasury constitutes the federal tax administration (Demir, 2008: 277).

As part of the restructuring efforts, which began in 1998, the US Internal Revenue Service focuses on providing effective and quality service rather than focusing on maximum revenue and minimum cost (Yurtsever, 2010: 336).

In the preparation of the American Declaration of Independence, the Declaration of Rights in the introduction of the Virginia Constitution dated June 12, 1776 was used, and in article 6 of this declaration, by stating the provision that “Nobody shall be taxed on and divested of their goods and chattels for public good without consent” constitutional assurance for taxpayer rights was given (İnan, 2008: 31).

The Taxpayer Advocate Service is an institution that operates in the USA. To provide basic defense service for taxpayers the Taxpayer Ombudsman Office within IRS was established in the USA in 1979. The grounds for it was laid out by the Taxpayer Bill of Rights (TBOR). In 1996, with the publication of Taxpayer Bill of Rights 2 (TBOR 2), Taxpayer Ombudsman was rescinded and the Office of the Taxpayer Advocate was instituted in its place (Taxpayer Advocate Service, 2014). Furthermore, the most effectively working institution appears to be the Taxpayer Advocate Service in the USA, which has higher authority than the institutions of other countries. With its various activities, the importance and effectiveness of this service is continuously increasing.

The taxpayer rights that the US federal taxpayers are granted by various laws are as follows (Emiroğlu, 2011: 70):

- ✓ Providing administrative information to taxpayers about taxpayer rights and protecting their rights
- ✓ Compliance with privacy
- ✓ Taxpayers’ right to representation
- ✓ Gentle treatment
- ✓ Taxpayers’ payment of correct tax amount
- ✓ The right to object and resort to jurisdiction
- ✓ Assistance with unresolved tax problems
- ✓ Exemption of the penalties and interests for bona fide taxpayers
- ✓ Right to request information

In the USA, the regulations about the privacy of taxpayer information are covered by the Freedom of Information Act, Privacy Act and Internal Revenue Code.

The US Internal Revenue Service (IRS), with the highest amount of tax collection and the highest number of taxpayers in the world, undertook to observe taxpayer rights by following the Taxpayer Bill of Rights. Restructured in 1998, the IRS took upon itself to be an institution that is taxpayer-oriented, that helps them to fulfill their tax obligations, applying the tax laws in honesty and fairness, and providing service at utmost quality (Öner, 2005: 24).



## 5. Comparative Analysis

In Turkey, while taxpayer rights are protected to some extent with the existing constitutional and legislative regulations, it is not possible to say that the current legislative regulations provide the necessary and adequate protection. The basic objective of the tax laws is quickly obtaining the necessary funding and remove the conditions that prevent the accomplishment of this objective. Although this is a legitimate objective, it is also a fact that the individuals and the taxpayer rights are not properly considered in the practices towards achieving this objective.

At the IRS, in an effort to switch from the approach of collecting the highest amount of revenues with the minimum cost to an approach of effective and quality work, the practices of the revenue administration are being modified to underscore taxpayer training and service.

In Turkey, while most of the taxpayer rights are enacted by the constitution and the relevant tax legislation, it is observed that clear provisions or regulations regarding some basic rights such as “right to fair, equitable and respectful service”, “right to certainty” and “right to representation” are missing. The fact that taxpayers are entitled to such rights in Turkey can only be inferred from practices and relevant judicial decisions. Therefore, it is really difficult to say that these are under legal assurance and protection (Gerçek, 2006: 16).

Although a substantial number of taxpayer rights are regulated in Turkish tax law, these rights are not systematically explained. Regarding some rights in some modern countries like the USA, there is no such regulation in Turkey. Thus, since the Turkish practice of the taxation process is not approached from the perspective of taxpayers, the issue of taxpayer rights is neglected.

Taxpayers’ gaining importance as voters, tax systems’ getting more complicated, and the technological and international developments led to the rise of taxpayer-oriented approach. Depending on the sources accepted as basis, the protection provided for taxpayers changes. The rights based on primary sources such as constitutions and supranational sources seem to be more effective in ensuring primary-level protection for taxpayers than laws, bills of taxpayer rights and administrative sources. From this point of view, since the taxpayer rights in the US are based on a firm ground both in terms of primary sources and secondary sources, more effective protection is provided, while in Turkey there is less legal basis and more complication in taxpayer rights and thus they can be said to be ineffective and provide less protection.

A study concluded that the practices of revenue administrations that assure and inform taxpayers increase voluntary compliance with tax. In order for this useful and necessary condition to occur in public finance, it is suggested that taxpayers must be equipped with legal assurances in executive, legislative and judicial procedures, that the inconsistent taxpayer rights must be organized to have systematicity, authorities must be trained on this issue, have clearer financial regulations, use more technology, and the regulations must be prepared not only as a set of rules to be followed by tax administrations but also to include the taxpayer rights (Çetin ve Gökbunar, 2010: 30-44).



In the USA, it is observed that electronically filling and sending of tax returns increases their effectiveness and IRS is improving itself to meet the basic goals of strengthening the quality and effectiveness in the processes, reducing the taxpayer burden and increasing taxpayers' voluntary compliance with the tax laws. The Taxpayer Advocate Service, acting as an intermediary between the IRS and the taxpayers, is important because it helps taxpayers in a difficult situation by analyzing their status and the evidence. In Turkey, while the government auditing is constitutional, the regulations in this area are insufficient and do not work effectively.

### **Conclusion**

As a concept that arises from the taxation relationship between the state and the taxpayer, the taxpayer rights are gaining importance day by day and are developing especially in the sense of taxpayer protection.

In Turkey, presentation of taxpayer rights and obligations in a complicated form makes taxpayers' having full knowledge about their rights and obligations difficult. As in modern country models, publication of these rights in a simplified form changes the viewpoint towards taxpayers and helps increase the effectiveness in restructuring tax administration.

In view of the variety of the conditions that all the revenue authorities around world are in, while there are some practice differences regarding taxpayer rights are observed, overall they have a general common ground. To the extent these revenue authorities succeed at assuring taxpayers' use of their basic rights, their effective role and voluntary compliance will increase. The basic rights provided for taxpayers will bring the fulfillment of tax duties. Without balancing taxpayers' rights and duties it is impossible for taxation systems to work effectively and efficiently.

The importance of taxpayer rights in voluntary compliance is undeniable. Knowing taxpayer demands and their opinions about the tax administration, and taking measures accordingly increases taxpayers' voluntary compliance. Therefore, taxpayer rights come into play at this point. These approaches aiming to protect taxpayer rights motivate them towards complying voluntarily. Providing quality service in tax administrations is also effective in ensuring voluntary compliance with taxation.

Nevertheless, the vesting of the right to individual application to the Supreme Court and constitutionalizing government auditing (ombudsman) can be considered as some recent steps towards the protection of taxpayer rights in Turkey. However, there are still some significant shortcomings in this area. Following the example of the private ombudsman institutions in the USA, a separate ombudsmanship institution for taxation needs to be established. These institutions could also be modeled after "The Taxpayer Advocate Service" in the USA.

In order to bring the taxpayer rights up to the proper level in Turkey, determining service standards for revenue administration, forming units to serve taxpayers in the best way and training the personnel about this issue, ensuring the trust of taxpayers in the tax administration by fulfilling the commitments, structuring the tax administrations in a taxpayer-oriented way and addressing taxpayer problems





as promptly as possible, operating a speedy trial process and putting taxpayer rights-protective institutions like ombudsmanship into effect, establishing and activating taxpayer associations and becoming a member of World Taxpayers Association can be suggested.

### References

- Aydın, Selda (2006). "Mükellefin Gizlilik Alanına İlişkin Hakları", *Vergi Sorunları Dergisi*, Sayı 213, s. 25-37.
- Bakar, Feride (2011). *Mükellef Hakları ve Türkiye’de Mükellef Haklarının Korunmasına Yönelik Öneriler*, Uludağ Üniversitesi Sosyal Bilimler Enstitüsü Maliye Anabilim Dalı Mali Hukuk Bilim Dalı Yüksek Lisans Tezi, Bursa.
- Bentley, Duncan (2002). *The Significance of Declarations of Taxpayers' Rights and Global Standards for the Delivery of Tax Services by Revenue Authorities*, Law Papers, Bond University Law Faculty Publication.
- Brzeziński, Bogumił (2009). *Taxpayers' Rights: Some Theoretical Issues, Protection of Taxpayer's Rights European International and Domestic*, Wolters Kluwer Publications.
- Çetin, Güneş (2010). *Mükellef Hakları ve Vergiye Gönüllü Uyum*, Celal Bayar Üniversitesi Sosyal Bilimler Enstitüsü Maliye Anabilimdalı Doktora Tezi, Manisa.
- Çetin, Güneş; Gökbnar, Ramazan (2010). Mükellef Haklarına Vergi İdaresi Çalışanlarının Bakışı, *Yönetim ve Ekonomi*, Cilt 17, Sayı 1, s. 23-46.
- Demir, İhsan Cemil (2008). ABD Vergi Sistemi ve Gelir İdaresi, *Afyon Kocatepe Üniversitesi İ.İ.B.F. Dergisi*, Cilt 10, Sayı 1, s. 275-297.
- Dönmez, Recai (2004). "Yükümlü Hakları: Ortaya Çıkış Nedenleri ve Bir Kavramlaştırma Denemesi", *Yaklaşım Dergisi*, Sayı 136, s. 55-60.
- Egeli, Haluk; Dağ, Mehmet (2012). Türk Vergi Hukuku Açısından Mükellef Haklarının Değerlendirilmesi, *Maliye Dergisi*, Sayı 163, s. 130-146.
- Emiroğlu, Hande (2011). *Teori ve Uygulamada Vergi İncelemesinde Mükellef Hakları*, Celal Bayar Üniversitesi Sosyal Bilimler Enstitüsü Maliye Anabilim Dalı Mali Hukuk Programı Yüksek Lisans Tezi, Manisa.
- Er, Selami (2011). "Mükellef Hakları ve Kamuda Faiz Uygulamaları", *Sayıştay Dergisi*, Sayı 81, s. 3-32.
- Gerçek, Adnan (2006). "Vergilendirmede Mükellef Hakları ve Türkiye’deki Durumun İncelenmesi", *Vergi Sorunları Dergisi*, Sayı 209, s.121–149.
- Gelir İdaresi Başkanlığı (2006). Mükellef Hakları Bildirgesi, Retrieved: April 20 2015 <<http://www.gib.gov.tr/index.php?id=476>>.
- Gökbel, Doğan (2000). *Mükellef Hakları*, Anadolu Üniversitesi Sosyal Bilimler Enstitüsü Maliye Anabilim Dalı Doktora Tezi, Eskişehir.
- İnan, Alper (2008). *Türkiye’de Vergilerin Meşruiyetinin Sağlanmasında Mükellef Haklarının Önemi ve Anayasal Dayanaklarının Belirlenmesi*. Dokuz Eylül



- Üniversitesi Sosyal Bilimler Enstitüsü Maliye Anabilim Dalı Mali Hukuk Programı Yüksek Lisans Tezi, İzmir.
- OECD (1990), Taxpayers' Rights and Obligations: A Survey of the Legal Situation in OECD Countries, OECD Committee of Fiscal Affairs, Paris, Retrieved: March 2 2015 <<http://www.oecd.org/dataoecd/24/52/17851176.pdf> >.
- OECD (2003), Taxpayers Rights and Obligations- Practice Note, Committe of Fiscal Affairs Forum on Tax Administration, Retrieved: March 8 2015 <<http://www.oecd.org/dataoecd/24/52/17851176.pdf>>.
- Oke, BUSAyo (2012). *Taxpayers Rights Protection in Nigeria*, Institute of Advanced Legal Studies School of Advanced Study University of London BUSAyo.
- Oğuzman, M. Kemal; Barlas, Nami (2003). *Medenî Hukuk*, 10. Bası, Beta Yayıncılık, İstanbul.
- Öner, Erdoğan (2005). Mükellef Hakları I, *Yaklaşım Dergisi*, Sayı 156, s. 23-27.
- Öz, Ersan; Akdemir, Tekin (2002). ABD Vergi Sistemi, *Vergi Sorunları Dergisi*, Sayı 168, s. 1-20.
- Taxpayer Advocate Service (2014). Retrieved: March 4 2015 <<http://www.taxpayeradvocate.irs.gov/userfiles/file/fullreport/special-report.pdf>>.
- Yaltı, Billur (2006). *Vergi Yükümlüsünün Hakları*, Beta Yayıncılık, Ankara.
- Yurtsever, Hatice (2010). "Anatomy of Taxpayers' Rights: Case Study of Turkey", *Pakistan Journal of Social Sciences*, Volume 5, Issue 7, s. 334-346.
- Yücedoğru, Recep (2007). *Türk Vergi Sistemi Açısından Mükellef Hakları*, Marmara Üniversitesi Sosyal Bilimler Enstitüsü Maliye Anabilim Dalı Mali Hukuk Bilim Dalı Yüksek Lisans Tezi, İstanbul.

