



IRS Summertime Tax Tip 2016-21: Understand Your Taxpayer Bill of Rights

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IRS Tax Tips

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Understand Your Taxpayer Bill of Rights

Every taxpayer has a set of fundamental rights. The “[Taxpayer Bill of Rights](#)” takes the many existing rights in the tax code and groups them into 10 categories. You should know these rights when you interact with the IRS. [Publication 1](#), Your Rights as a Taxpayer, highlights a list of your rights and the agency’s obligations to protect them. Here is a summary of the Taxpayer Bill of Rights:

1. **The Right to Be Informed.** You have the right to know what is required to comply with the tax laws. You are entitled to clear explanations of the laws and IRS procedures on all tax forms, instructions, publications, notices and correspondence. You have the right to know about IRS decisions affecting your accounts and clear explanations of the outcomes.
2. **The Right to Quality Service.** You have the right to receive prompt, courteous and professional assistance in your dealings with the IRS and the freedom to speak to a supervisor about inadequate service. Communications from the IRS should be clear and easy to understand.
3. **The Right to Pay No More Than the Correct Amount of**

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Tax. You have the right to pay only the amount of tax legally due, including interest and penalties. You should also expect the IRS to apply all tax payments properly.

4. **The Right to Challenge the IRS's Position and Be Heard.** You have the right to object to formal IRS actions or proposed actions and provide justification with additional documentation. You should expect that the IRS will consider your timely objections and documentation promptly and fairly. If the IRS does not agree with your position, you should expect a response.
5. **The Right to Appeal an IRS Decision in an Independent Forum.** You are entitled to a fair and impartial administrative appeal of most IRS decisions, including certain penalties. You have the right to receive a written response regarding a decision from the Office of Appeals. You generally have the right to take your case to court.
6. **The Right to Finality.** You have the right to know the maximum amount of time you have to challenge an IRS position and the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. You have the right to know when the IRS concludes an audit.
7. **The Right to Privacy.** You have the right to expect that any IRS inquiry, examination or enforcement action will comply with the law and be no more intrusive than necessary. You should expect such proceedings to respect all due process rights, including search and seizure protections. The IRS will provide, where applicable, a collection due process hearing.
8. **The Right to Confidentiality.** You have the right to expect that your tax information will remain confidential. The IRS will not disclose information unless authorized by you or by law. You should expect the IRS to take appropriate action against employees, return preparers and others who wrongfully use or disclose your return information.
9. **The Right to Retain Representation.** You have the right to retain an authorized representative of your choice to represent you in your dealings with the IRS. You have the right to seek assistance from a Low Income Taxpayer Clinic if you cannot afford representation.
10. **The Right to a Fair and Just Tax System.** You have the right to expect fairness from the tax system. This includes considering all facts and circumstances that might affect your underlying liabilities, ability to pay or ability to provide information timely. You have the right to receive assistance from the [Taxpayer Advocate Service](#) if you are experiencing

financial difficulty or if the IRS has not resolved your tax issues properly and timely through its normal channels.

The IRS will include Publication 1 when sending you a notice on a range of issues, such as an audit or collection matter. Publication 1 is available in [English](#) and [Spanish](#). All IRS facilities will publicly display the rights for taxpayers.

[IRS Tax Tips](#) provide valuable information throughout the year. IRS.gov offers tax help and info on various topics including common [tax scams](#), [taxpayer rights](#) and more.

Additional IRS Resources:

- [What the Taxpayer Bill of Rights Means for You](#)
- [IR-2014-72](#), IRS Adopts "Taxpayer Bill of Rights;" 10 Provisions to be Highlighted on IRS.gov, in Publication 1
- [IR-2014-80](#), IRS "Taxpayer Bill of Rights" Now Available in 6 Languages; 10 Key Rights Outlined in Updated Publication 1

IRS YouTube Videos:

- Taxpayer Bill of Rights – [English](#) | [Spanish](#) | [ASL](#)

IRS Podcasts:

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