

Get to Know 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 be aware of 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.** Taxpayers have the right to know what is required to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices and correspondence. They have the right to know about IRS decisions affecting their accounts and clear explanations of the outcomes.
- 2. The Right to Quality Service.** Taxpayers have the right to receive prompt, courteous and professional assistance in their 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 Tax.** Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties. They should also expect the IRS to apply all tax payments properly.
- 4. The Right to Challenge the IRS’s Position and Be Heard.** Taxpayers have the right to object to formal IRS actions or proposed actions and provide justification with additional documentation. They should expect that the IRS will consider their timely objections and documentation promptly and fairly. If the IRS does not agree with their position, they should expect a response.
- 5. The Right to Appeal an IRS Decision in an Independent Forum.** Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including certain penalties. Taxpayers have the right to receive a written response regarding a decision from the Office of Appeals. Taxpayers generally have the right to take their cases to court.
- 6. The Right to Finality.** Taxpayers have the right to know the maximum amount of time they 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. Taxpayers have the right to know when the IRS concludes an audit.

7. The Right to Privacy. Taxpayers have the right to expect that any IRS inquiry, examination or enforcement action will comply with the law and be as unobtrusive as possible. They 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. Taxpayers have the right to expect that their tax information will remain confidential. The IRS will not disclose information unless authorized by the taxpayer or by law. Taxpayers should expect the IRS to take appropriate action against employees, return preparers and others who wrongfully use or disclose their return information.

9. The Right to Retain Representation. Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

10. The Right to a Fair and Just Tax System. Taxpayers have the right to expect fairness from the tax system. This includes considering all facts and circumstances that might affect their underlying liabilities, ability to pay or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

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