

IRS Fact Sheet

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Taxpayer Bill of Rights- #3 The Right to Pay No More than the Correct Amount of Tax

IRS YouTube Videos

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

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Each and every taxpayer has a set of fundamental rights they should be aware of when dealing with the Internal Revenue Service.

The “Taxpayer Bill of Rights” takes the multiple existing rights embedded in the tax code and groups them into 10 broad categories, making them easier to find and understand.

A list of your rights as a taxpayer and IRS obligations to protect them can be found in IRS Publication 1, “[Your Rights as a Taxpayer](#).” It includes **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, and to have the IRS apply all tax payments properly.

- If you believe you have overpaid your taxes, you can file a refund claim asking for the money back. Note, however, that there are specific timeframes in which you must file your refund claim. For more information, see [Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund](#).
- If you receive an IRS notice or bill and believe there is an error on it, write to the IRS office that sent it to you within the time frame given. You should provide photocopies of any records that may help correct the error. Also, you may call the number listed on your notice or bill for assistance. If you are correct, we will make the necessary adjustment to your account and send you a corrected notice.
- If you discover an error after your return has been filed, you may need to amend your return. The IRS may correct errors in math on a return and may accept returns with certain forms or schedules left out. In these instances, you do not need to amend your return. (Note: If you disagree with the IRS’s adjustment, you can request in writing that the IRS reverse the change.) However, do file an amended return if there is a change in your filing status, income, deductions or credits.

- You can submit an offer in compromise of your tax debt asking the IRS to accept less than the full amount if you believe you do not owe all or part of the tax debt. [Form 656-L: Offer in Compromise \(Doubt as to Liability\)](#).

English, Spanish, Chinese, Korean, Russian and Vietnamese versions of Publication 1, [Your Rights as a Taxpayer](#), are posted on IRS.gov. By making this important publication available in multiple languages, the IRS hopes to increase the number of Americans who know and understand their rights under the tax law.

IRS Publication 1, “Your Rights as a Taxpayer”

- [English](#)
- [Chinese](#)
- [Korean](#)
- [Russian](#)
- [Spanish](#)
- [Vietnamese](#)

Additional IRS Resources

- [Taxpayer Bill of Rights](#)
- [What the Taxpayer Bill of Rights Means for You](#)
- [Topic 653 - IRS Notices and Bills, Penalties and Interest Charges](#)
- [Topic 308 - Amended Returns](#)
- [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
- [Forms and Publications About Your Appeal Rights](#)
- [Taxpayer Advocate Service](#)