

IRS Fact Sheet

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Taxpayer Bill of Rights: #4, The Right to Challenge the IRS's Position and Be Heard

IRS YouTube Videos

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

FS-2015-10, February 2015

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 Challenge the IRS's Position and Be Heard**.

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

- If you are notified by the IRS that your tax return has a mathematical or clerical error, you have 60 days to tell the IRS that you disagree. 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 the IRS is not persuaded, it will issue you a notice proposing a tax adjustment (known as a notice of deficiency). The notice of deficiency provides you with a right to challenge the proposed adjustment in the United States Tax Court by filing a petition within 90 days of the date of the notice (150 days if the notice is addressed to you outside the United States). For more information about the United States Tax Court, see the Court's [taxpayer information page](#).
- Before the IRS takes enforcement action to collect a tax debt by levying, for example, your bank account, or immediately after the IRS files a notice of federal tax lien in the appropriate state filing location, the IRS must generally provide you with

an opportunity for a hearing before an independent Office of Appeals, and if you disagree with Appeals' determination, you can petition the United States Tax Court.

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](#)
- [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](#)