

# IRS Fact Sheet

Media Relations Office

Washington, D.C.

Media Contact: 202.622.4000

[www.IRS.gov/newsroom](http://www.IRS.gov/newsroom)

Public Contact: 800.829.1040

## Taxpayer Bill of Rights: #5, The Right to Appeal an IRS Decision in an Independent Forum

### 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 Appeal an IRS Decision in an Independent Forum**.

*Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals’ decision. Taxpayers generally have the right to take their cases to court.*

- The IRS Commissioner must ensure that there is an independent IRS Office of [Appeals](#) that is separate from the IRS office that initially reviewed your case. Generally, Appeals will not discuss a case with the IRS to the extent that those communications appear to compromise the independence of Appeals.
- [Publication 5: Your Appeal Rights and How to Prepare a Protest if You Don’t Agree](#) tells you how to appeal your tax case if you don’t agree with the IRS’s findings.
- If the IRS has sent you a notice proposing additional tax (*such as* a Statutory Notice of Deficiency), you may dispute the proposed adjustment in the United States Tax Court *before* you have to pay the tax. For more information about the United States Tax Court, see the Court’s [taxpayer information page](#).
- Generally, if you have fully paid the tax and your tax refund claim is denied or if no action is taken on the claim within six months, then you may file a refund suit in a United States District Court or the United States Court of Federal Claims. Note, however, that you generally have only two years to file a refund suit from the date the IRS informs you that your claim is denied.

- [Online Videos and Podcasts of the Appeals Process](#) are available to help inform taxpayers about their Appeals rights.

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](#)
- [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](#)