

IRS Fact Sheet

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Taxpayer Bill of Rights: #6, The Right to Finality

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 Finality**.

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS’s position as well as 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 has finished an audit.

- The IRS generally has three years from the date your return was filed to assess any additional tax for that tax year. There are some limited exceptions to the three-year rule. For example, if you fail to file a return or file a false or fraudulent return, the IRS has an unlimited amount of time to assess tax for that tax year.
- The IRS generally has 10 years from the assessment date to collect unpaid taxes from you. This 10-year period cannot be extended unless you are entering into an installment agreement or unless the IRS obtains a court judgment.
- If you believe you have overpaid your taxes, you can [file a refund claim](#) asking for the money back. Generally, you must file a refund claim within three years from the date you filed your original return or two years from the date you paid the tax, whichever is later.

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](#)