

# IRS Fact Sheet

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## Taxpayer Bill of Rights- #9, The Right to Retain Representation

### 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 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.*

- [You may select a person](#), such as an attorney, certified public accountant, or [enrolled agent](#) to represent you in an interview with the IRS. You do not have to attend with your representative.
- Any attorney, CPA, enrolled agent, enrolled actuary, or any other person permitted to represent a taxpayer before the IRS who is not disbarred or suspended from practice before the IRS may submit a written power of attorney to represent a taxpayer before the IRS.
- If your current income is below a certain level, you may ask a [Low Income Taxpayer Clinic](#) to represent you (for free or a minimal fee) in your tax dispute before the IRS or a federal court. Many LITCs offer services in languages other than English. Although LITCs receive partial funding from the IRS, LITCs, their employees, and their volunteers are completely independent of the IRS.

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](#)