

# 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: #10, The Right to a Fair and Just Tax System

### IRS YouTube Videos

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

FS-2015-18, March 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 a Fair and Just Tax System**.

*Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.*

- If you cannot pay your tax debt in full and you meet certain conditions, you can enter into a payment plan with the IRS where you pay a set amount over time, generally on a monthly basis. See the IRS [Online Payment Agreement Application](#).
- You can submit an [offer in compromise](#) asking the IRS to settle your tax debt for less than the full amount if you believe (1) you do not owe all or part of the tax debt, (2) if you are unable to pay all of the tax debt within the time permitted by law to collect, or (3) if paying it in full would cause you financial hardship or would be unjust.
- The IRS has published a list of national and local guidelines covering the basic costs of living for use in considering a settlement offer reducing your tax debt. IRS employees cannot use these guidelines and will use your actual expenses if the guidelines would result in your not having enough money to pay your basic living expenses.
- The IRS cannot levy (seize) all of your wages to collect your unpaid tax. A portion will be exempt from levy to allow you to pay basic living expenses.

- You can receive help from the [Taxpayer Advocate Service](#) (TAS) or from a [Low Income Taxpayer Clinic](#).
- The IRS has the authority to abate the unpaid portion of any tax or liability, such as interest, that is excessive in amount, assessed after the statutory period of limitations has expired or is erroneously or illegally assessed.
- The IRS has the discretion to abate interest on an underpayment where an IRS employee caused an unreasonable delay or error and the taxpayer (or representative) did not in any way contribute to the delay or error.

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](#)