

 Fact Sheet

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Taxpayer Bill of Rights: The Right to Quality Service

IRS YouTube Videos

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

FS-2016-9, February 2016

Each and every taxpayer has a set of fundamental rights they should be aware of when dealing with the Internal Revenue Service. In 2014, the agency adopted a [Taxpayer Bill of Rights \(TBOR\)](#) that has become a cornerstone document to provide the nation's taxpayers a better understanding of their fundamental rights when dealing with federal taxes.

The IRS has repeatedly highlighted these 10 rights for taxpayers and shared them extensively on a continuing basis with its employees. The TBOR adopted by the IRS in 2014 includes the same rights placed by Congress in the Internal Revenue Code (IRC) in late 2015. The IRC now requires the IRS Commissioner to ensure that IRS employees are familiar with and act in accordance with the 10 fundamental rights that make up the TBOR.

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 Quality Service**.

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

What you can expect:

- Most answers to tax questions can be found on IRS.gov. If you cannot find an answer to your tax issue on the website or in published instructions, please contact the IRS for assistance. IRS representatives care about the quality of the service provided to you and are available to assist you. Here are some things to consider when [contacting the IRS](#).
 - Certain IRS correspondence must include the name, phone number, and unique identifying number of an IRS employee that you may contact with respect to that correspondence.
 - IRS representatives should listen objectively and consider all relevant information and answer questions promptly, accurately and thoroughly.
- Generally, you can speak to an employee's supervisor if you have a problem.
- When collecting tax, the IRS should treat you with courtesy. Generally, the IRS should only contact you between 8 a.m. and 9 p.m. The IRS should not contact you at your place of employment if the IRS knows or has reason to know that your employer does

not allow such contacts. Be mindful of [tax scams](#). Remember, the IRS does not make aggressive, threatening phone calls like the recent telephone scams.

- The IRS must include information about your right to Taxpayer Advocate Service (TAS) assistance, and how to contact TAS, in all notices of deficiency.
- If you are [eligible for Low Income Taxpayer Clinic \(LITC\) assistance](#), the IRS may provide information to you about your eligibility for legal help.

To find out more about the TBOR and what it means to you visit:

<http://www.taxpayeradvocate.irs.gov>

In addition to the Taxpayers Bill of Rights, the IRS is committed to ensuring that your civil rights are also protected. Taxpayers are not subjected to discrimination based on race, color, national origin, reprisal, disability, age, sex (including sexual orientation and pregnancy discrimination), religion, or parental status in programs or services conducted by the IRS or on its behalf. If a taxpayer believes he or she has been discriminated against, a written [complaint](#) can be emailed to edi.civil.rights.division@irs.gov or mailed to the [IRS Civil Rights Division](#).

The IRS also has a robust source of tax information available to Spanish-speaking taxpayers online at IRS.gov/espanol. Versions of Publication 1, [Your Rights as a Taxpayer](#), are also posted online at IRS.gov in [English](#), [Spanish](#), [Chinese](#), [Korean](#), [Russian](#) and [Vietnamese](#). 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. Additionally, the IRS has programs in place to assist taxpayers with limited English proficiency and to provide reasonable accommodations for taxpayers with disabilities.

Additional IRS Resources

- [Taxpayer Bill of Rights](#)
- <http://www.taxpayeradvocate.irs.gov/taxpayer-rights/right-2>
- [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
- [Taxpayer Advocate Service](#)
- [Publication 556](#), Examination of Returns, Appeal Rights, and Claims for Refund
- [Forms and Publications About Your Appeal Rights](#)
- [Publication 594](#), The IRS Collection Process