

 Fact Sheet

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Taxpayer Bill of Rights: The Right to Pay No More than the Correct Amount of Tax

IRS YouTube Videos

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

FS-2016-11, February 2016

The Taxpayer Bill of Rights (TBOR) is a cornerstone document providing the nation's taxpayers with fundamental rights when dealing with the Internal Revenue Service. The IRS wants every taxpayer to be aware of these rights when dealing with the agency.

The IRS continues to highlight these 10 fundamental rights for taxpayers, which were adopted in 2014, while at the same time, sharing them extensively with employees. Last year, Congress added these rights to the Internal Revenue Code, which now requires the IRS Commissioner to ensure IRS employees are familiar with and act in accordance with 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 Pay No More than the Correct Amount of Tax**.

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

What you can expect:

- If you believe you have overpaid your taxes, you can file for a refund; however, there are specific time frames in which you must file your claim. For more information, see [Publication 556](#), Examination of Returns, Appeal Rights, and Claims for Refund.
- If you receive an IRS notice or bill and believe there is an error on it, write to the IRS office that sent it to you within the time frame given. You should provide photocopies of any records that may help correct the error. Also, you may call the number listed on your notice or bill for assistance. If you are correct, we will make the necessary adjustment to your account and send you a corrected notice.
- If you discover an error after your return has been filed, you may need to amend your return. You should file an amended return if there is an error or change in your filing status, income, deductions or credits. However, the IRS may automatically correct errors in math on a return, and may accept returns with certain forms or schedules left out. In these cases, you do not need to amend your return. On the other hand, if you disagree with the adjustment, you must request within 60 days that the IRS reverse the change in order to preserve your right to challenge the proposed adjustment in court before paying it.

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- You may request that any amount owed be removed if it exceeds the correct amount due under the law, if the IRS has assessed it after the period allowed by law, or if the assessment was done in error or violation of the law.
 - You may request that the IRS remove any interest from your account caused by unreasonable IRS errors or delays. For example, if the IRS delays issuing a statutory notice of deficiency because the assigned IRS employee was away for several months attending training, and interest accrues during this time, the IRS may abate the interest as a result of the delay.
 - You can submit an offer in compromise of your tax debt asking the IRS to accept less than the full amount if you believe you do not owe all or part of the tax debt. Use [Form 656-L](#), Offer in Compromise.
 - If you enter into a payment plan, known as an installment agreement, the IRS must send you an annual statement that provides how much you owe at the beginning of the year, how much you paid during the year, and how much you still owe at the end of the year.

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

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

In addition to the Taxpayer 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](#)
- [What the Taxpayer Bill of Rights Means for You](#)
- [Topic 653](#), IRS Notices and Bills, Penalties and Interest Charges
- [Topic 308](#), Amended Returns
- [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](#)
- [Forms and Publications About Your Appeal Rights](#)
- [Payment Plans, Installment Agreements](#)