

 Fact Sheet

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## Taxpayer Bill of Rights: The Right to Challenge the IRS's Position and Be Heard

### IRS YouTube Videos

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

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The [Taxpayer Bill of Rights \(TBOR\)](#) clearly outlines the fundamental rights of every taxpayer. In 2014, the Internal Revenue Service adopted the TBOR as a cornerstone document to provide the nation's taxpayers with a better understanding of these rights. The IRS wants taxpayers to be aware of them when dealing with the agency.

The IRS continues to highlight these 10 fundamental rights for taxpayers while also sharing them extensively with employees. Congress added these rights to the Internal Revenue Code (IRC) in late 2015. The IRC 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 Challenge the IRS's Position and Be Heard**.

*Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.*

What you can expect:

- If the IRS notifies you that your tax return has a mathematical or clerical error, you have 60 days to tell the IRS that you disagree. You should provide photocopies of any records that may help correct the error. In addition, you may call the number listed on your notice or bill for assistance. If the IRS upholds your position, we will make the necessary adjustment to your account and send you a corrected notice.
- If the IRS does not adopt your position, it will issue you a notice proposing a tax adjustment (known as a statutory notice of deficiency). The statutory notice of deficiency provides you with a right to challenge the proposed adjustment in the United States Tax Court before paying it by filing a petition within 90 days of the date of the notice (150 days if the notice is addressed to you outside the United States). For more information about the United States Tax Court, see the Court's [taxpayer information page](#).
- If you submit documentation or raise objections during a return examination (or audit), and the IRS does not agree with your position, it will issue you a statutory notice of deficiency

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explaining why it is increasing your tax, which gives you the right to petition the U.S. Tax Court prior to paying the tax.

- Before the IRS takes enforcement action to collect a tax debt by levying, for example, your bank account, or immediately after the IRS files a notice of federal tax lien in the appropriate state filing location, the IRS must generally provide you with an opportunity for a hearing before an independent Office of Appeals. If you disagree with Appeals' determination, you can petition the United States Tax Court.

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](mailto: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](http://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](#)
- [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
- [Publication 556, Examination of Returns, Appeal Rights and Claims for Refunds](#)
- [Forms and Publications About Your Appeal Rights](#)
- [Taxpayer Advocate Service](#)