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## Taxpayer Bill of Rights: The Right to Appeal an IRS Decision in an Independent Forum

### IRS YouTube Videos

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

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The Internal Revenue Service wants every taxpayer to know and understand a set of 10 fundamental rights when dealing with the agency. In 2014, the IRS adopted the [Taxpayer Bill of Rights \(TBOR\)](#) as the cornerstone document to provide the nation's taxpayers with a better awareness of those rights when dealing with the IRS.

The IRS continues to highlight those fundamental rights for taxpayers, and to share them extensively with its employees. In 2015, Congress made the same rights part of the Internal Revenue Code (IRC), which now requires the IRS Commissioner to ensure IRS employees are familiar with and act in accordance with the 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 Appeal an IRS Decision in an Independent Forum**.

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

What you can expect:

- The IRS Commissioner must ensure that there is an independent IRS Office of [Appeals](#), separate from the IRS office that initially reviewed your case. Generally, Appeals will not discuss a case with the IRS to the extent that those communications appear to compromise the independence of Appeals.
- [Publication 5](#), Your Appeal Rights and How To Prepare a Protest If You Don't Agree, tells you how to appeal your tax case if you don't agree with the IRS's findings.
- If the IRS has sent you a Statutory Notice of Deficiency, which is a notice proposing additional tax, and you timely file a petition with the United States Tax Court, you may dispute the proposed adjustment in tax court before you have to pay the tax. For more information about the United States Tax Court, see the Court's [taxpayer information page](#).
- Generally, if you have fully paid the tax and your tax refund claim is denied, or if no action is taken on the claim within six months, then you may file a refund suit in a United States District Court or the United States Court of Federal Claims. However, you generally have only two years to file a refund suit from the date the IRS mails you a notice to inform you that your claim is denied.

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- [Online Videos and Podcasts of the Appeals Process](#) are available to help inform taxpayers about their Appeals rights.

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](#)
- [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](#)