



## Fact Sheet

Media Relations Office

Washington, D.C.

Media Contact: 202.317.4000

[www.IRS.gov/newsroom](http://www.IRS.gov/newsroom)

Public Contact: 800.829.1040

### Taxpayer Bill of Rights: The Right to Finality

#### IRS YouTube Videos

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

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The [Taxpayer Bill of Rights \(TBOR\)](#) is a cornerstone document providing the nation's taxpayers with an understanding of their rights when working with the Internal Revenue Service. Adopted in 2014, the TBOR is a set of 10 fundamental rights for taxpayers to know and understand when dealing with the IRS.

In late 2015, Congress placed those rights in the Internal Revenue Code. The IRS Commissioner is now required to ensure IRS employees are familiar with and act in accordance with those fundamental rights. The IRS continues to highlight the rights for taxpayers and share them extensively with its employees.

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 Finality**.

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

What you can expect:

- The IRS generally has three years from the date you file your return to assess any additional tax for that tax year. There are some limited exceptions to the three-year rule. For example, if you fail to file a return or file a false or fraudulent return, the IRS has an unlimited amount of time to assess tax for that tax year.
- The IRS generally has 10 years from the assessment date to collect unpaid taxes from you. This 10-year period cannot be extended unless you are entering into an installment agreement or unless the IRS obtains a court judgment. However, there are a number of circumstances where the ten year collection period may be suspended, such as during the period when the IRS cannot collect, e.g., bankruptcy or a collection due process proceeding.
- If you believe you have overpaid your taxes, you can [file a refund claim](#) asking for the money back. Generally, you must file a refund claim within three years from the date you filed your original return or two years from the date you paid the tax, whichever is later.
- If you receive a notice proposing additional tax (statutory notice of deficiency), the notice must include the deadline for filing a petition with the Tax Court to challenge the amount proposed.

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- In order to timely challenge a statutory notice of deficiency in Tax Court, you must file your petition within 90 days of the date of the statutory notice (150 days if the taxpayer's address on the notice is outside the United States or if the taxpayer is out of the country at the time the notice is mailed). If you do not timely file a petition, the amount proposed in the statutory notice will be assessed and you will receive a bill.
  - Generally, you will only be subject to one examination (audit) per taxable year. However, the IRS may reopen a previously examined taxable year if the IRS finds it necessary (e.g., there is evidence of fraud).

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
- [United States Tax Court's taxpayer information page](#)
- [Forms and Publications About Your Appeal Rights](#)
- [Taxpayer Advocate Service](#)