

 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 Privacy

### IRS YouTube Videos

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

FS-2016-15, March 2016

In 2014, the Internal Revenue Service adopted the [Taxpayer Bill of Rights \(TBOR\)](#), which is a set of 10 fundamental rights every taxpayer should be aware of when dealing with the IRS. It is a cornerstone document providing the nation's taxpayers with a better understanding of those rights.

In 2015, Congress added those same rights to the Internal Revenue Code. The code now requires the IRS Commissioner to ensure IRS employees are familiar with and act in accordance with the TBOR. The IRS continues to highlight these fundamental rights for taxpayers, as well as sharing them extensively with IRS 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 Privacy**.

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

What you can expect:

- There are limits on the amount of wages that the IRS can levy (seize) in order to collect tax that you owe. A portion of wages equivalent to the standard deduction combined with any deductions for personal exemptions is protected from levy.
- The IRS cannot seize certain personal items, such as necessary schoolbooks, clothing, undelivered mail, and certain amounts of furniture and household items. Additionally, the IRS cannot seize your personal residence without first getting court approval, and it must show there is no reasonable alternative for collecting the tax debt from you.
- If you submit an offer to settle your tax debt, and the offer relates only to how much you owe (known as a Doubt as to Liability Offer in Compromise), you do not need to submit any financial documentation.
- The IRS should not seek intrusive and extraneous information about your lifestyle during an audit if there is no reasonable indication that you have unreported income.

- 
- During a [Collection Due Process](#) hearing, the Office of Appeals must consider whether the IRS's proposed collection action balances the overall need for efficient collection of taxes with your legitimate concern that the IRS's collection actions are no more intrusive than necessary.
  - More information about the [IRS Privacy Policy](#) is available online.

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
- [Publication 556](#), Examination of Returns, Appeal Rights, and Claims for Refund
- [Publication 594](#), The IRS Collection Process
- [Form 656-L](#), Offer in Compromise (Doubt as to Liability)
- [Forms and Publications About Your Appeal Rights](#)
- [Taxpayer Advocate Service](#)