



## Fact Sheet

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## Taxpayer Bill of Rights: The Right to Confidentiality

### IRS YouTube Videos

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

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Every taxpayer has a set of fundamental rights to be aware of when dealing with the Internal Revenue Service. In 2014, the agency adopted the [Taxpayer Bill of Rights](#) (TBOR) that has become a cornerstone document to provide the nation's taxpayers with a better understanding of their fundamental rights when dealing with the IRS.

The IRS has repeatedly highlighted these 10 rights for taxpayers and shared them extensively on a continuing basis with its employees. The TBOR includes the same rights placed by Congress in the Internal Revenue Code (IRC) in late 2015. The IRC now requires the IRS Commissioner to ensure that IRS employees are familiar with and act in accordance with the 10 fundamental 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 Confidentiality**.

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

What you can expect:

- In general, the IRS [may not disclose your tax information](#) to third parties unless you [give us permission](#) (example: you request that we disclose information in connection with a mortgage or student loan application).
- In general, the IRS cannot contact third parties like your employer, neighbors or bank to obtain information about adjusting or collecting your tax liability unless it provides you with reasonable notice in advance.
- Generally, the same confidentiality protection that you have with an attorney also applies to certain communications that you have with federally authorized practitioners. Confidential communications are those that:
  - Advise you on tax matters within the scope of the practitioner's authority to practice before the IRS,
  - Would be confidential between an attorney and you, and
  - Relate to noncriminal tax matters before the IRS, or

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- Relate to noncriminal tax proceedings brought in federal court by or against the United States.
  - If tax return preparers [knowingly or recklessly disclose or use your tax information](#) for any reason other than for tax return preparation, they may be subject to criminal fines and prison.

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
- [Taxpayer Advocate Service](#)