



Fact Sheet

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Taxpayer Bill of Rights: The Right to a Fair and Just Tax System

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, and the Internal Revenue Service wants every taxpayer to be aware of them when dealing with the agency. In 2014, the IRS adopted the TBOR as a cornerstone document, providing the nation's taxpayers with a better understanding of these rights.

The IRS continues to highlight the 10 rights for taxpayers while also sharing them extensively with employees. Congress added these fundamental 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 a Fair and Just Tax System**.

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

What you can expect:

- If you cannot pay your tax debt in full and you meet certain conditions, you can enter into a payment plan with the IRS where you pay a set amount over time, generally on a monthly basis. See the IRS [Online Payment Agreement Application](#).
- You can submit an [offer in compromise](#) asking the IRS to settle your tax debt for less than the full amount if you believe (1) you do not owe all or part of the tax debt, (2) if you are unable to pay all of the tax debt within the time permitted by law to collect, or (3) there are factors such as equity, hardship, or public policy that you think the IRS should consider in determining whether to compromise your liability.
- The IRS has published a list of national and local guidelines covering the basic costs of living for use in considering a settlement offer reducing your tax debt. IRS employees cannot use these guidelines, and will use your actual expenses, if the guidelines would result in your not having enough money to pay your basic living expenses.
- The IRS cannot levy (seize) all of your wages to collect your unpaid tax. A portion will be exempt from levy to allow you to pay basic living expenses.

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- If you are experiencing a significant hardship because of IRS action or inaction, you may be eligible for assistance from the Taxpayer Advocate Service (TAS).
 - If you are an individual taxpayer eligible for Low Income Taxpayer Clinic (LITC) assistance, you have the right to seek assistance from an LITC to ensure that your particular facts and circumstances are being considered by the IRS.
 - You have the right to request that the Taxpayer Advocate Service issue a [Taxpayer Assistance Order](#) (TAO) on your behalf if you are experiencing a significant hardship. TAS can issue a TAO ordering the IRS to take certain actions, cease certain actions or refrain from taking certain actions, and it can also order the IRS to reconsider, raise to a higher level, or speed up an action.
 - The IRS has the authority to abate the unpaid portion of any tax or liability, such as interest, that is excessive in amount, assessed after the statutory period of limitations has expired or is erroneously or illegally assessed.
 - The IRS has the discretion to abate interest on an underpayment where an IRS employee caused an unreasonable delay or error and no significant aspect of the error or delay can be attributed to the taxpayer involved.

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 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. 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](#)