

The [IRS Path of Life]

[IRS Path of Life is to keep your Faith THEIRS for a *religion of reality*]

Defendants have declared:

“Each and every taxpayer has a *set of fundamental rights* they should be aware of when *dealing* with the IRS. Explore your rights and our obligations to protect them.” <https://www.irs.gov/taxpayer-bill-of-rights>

What is meant when using the legal term of: *“dealing”*?

What is DEALING?

“the term that applies to the buying and selling of something.”

Law Dictionary: [What is DEALING? definition of DEALING \(Black's Law Dictionary\)](#)
Featuring Black's Law Dictionary Free Online Legal Dictionary 2nd Ed
<http://thelawdictionary.org/dealing/>

Defendants have also declared:

“The IRS has **adopted** a Taxpayer Bill of Rights as proposed by National Taxpayer Advocate Nina Olson. It applies to all taxpayers in their *dealings* with the IRS. The Taxpayer Bill of Rights groups the **existing rights** in the tax code into **ten fundamental rights**, and makes them clear, understandable, and accessible.” *Emphasis added*
http://taxpayeradvocate.irs.gov/About-TAS/Taxpayer-Rights?_ga=209339669.60453974...

Plaintiff [believes] Defendants have created a ceremony for an Organized Religion of THEIRS

[Ceremony]

[An Adopted “set of fundamental rights” of THEIRS]

Plaintiff [believes] Defendants’ Taxpayer Bill of Rights is a prescribed form or manner governing the words or actions for forming [Ceremony] as a religious practice or devoted custom existing as:

[Body of Rites]

[Benefits or privileges offered & provided when making a [proper return] to a system of [Worship]]

Are you *dealing* with the IRS... *“the buying and selling of something”* such as your spirit or soul?

“At their core, taxpayer rights are human rights.”

- National Taxpayer Advocate Nina E. Olson.



Taxpayer Bill of Rights

[Español](#) | [中文](#) | [한국어](#) | [TiếngViệt](#) | [Русский](#)

Each and every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS. Explore your rights and our obligations to protect them.

[The Right to Be Informed](#)

[The Right to Quality Service](#)

[The Right to Pay No More than the Correct Amount of Tax](#)

[The Right to Challenge the IRS's Position and Be Heard](#)

[The Right to Appeal an IRS Decision in an Independent Forum](#)

[The Right to Finality](#)

[The Right to Privacy](#)

[The Right to Confidentiality](#)

[The Right to Retain Representation](#)

[The Right to a Fair and Just Tax System](#)

The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

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The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

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The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

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The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

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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.

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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.

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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.

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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.

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The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

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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.

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Taxpayer Bill of Rights: #1, The Right to Be Informed

FS-2016-7, February 2016

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

Not only has the IRS highlighted these 10 rights for taxpayers, they have also been shared extensively on a continuing basis with IRS employees since then. The TBOR adopted by the IRS in 2014 includes the same 10 fundamental rights that were placed by Congress in the Internal Revenue Code (IRC) in late 2015. IRC section 7803(a)(3) 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.

The TBOR takes the multiple existing rights embedded in the tax code and groups them into 10 categories, making them easier to find, understand and use. 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 Be Informed**.

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

What you can expect:

- Certain notices must include the amount (if any) of the tax, interest, and certain penalties you owe and must explain why you owe these amounts.
- When the IRS fully or partially disallows your claim for refund, it must explain the specific reasons why.
- Help with Understanding Your IRS Notice or Letter is available online at IRS.gov.
- If the IRS proposes to assess tax against you, it must provide you in its initial letter, which allows for review by an independent Office of Appeals, an explanation of the entire process from examination (audit) through collection, and explain that the Taxpayer Advocate Service may be able to assist you.
- If you enter into a payment plan, known as an installment agreement, the IRS must send you an annual statement that provides how much you owe at the beginning of the year, how much you paid during the year, and how much you still owe at the end of the year.
- You can access current and prior year IRS forms and publications at IRS.gov or have hard copies mailed by calling toll-free 800-829-3676.
- IRS also uses several social media tools that provide helpful tax information to a broad audience, including Twitter, YouTube, Tumblr and the IRS2Go free mobile app.

To find out more about the TBOR and what it means to you visit: <http://www.taxpayeradvocate.irs.gov>

In addition to the Taxpayers 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](mailto:edi.civil.rights.division@irs.gov) 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.

IRS Publication 1, Your Rights as a Taxpayer

- [English](#)
- [Chinese](#)
- [Korean](#)
- [Russian](#)
- [Spanish](#)
- [Vietnamese](#)

Additional IRS Resources

- [Taxpayer Bill of Rights](#)
- [What the Taxpayer Bill of Rights Means for You](#)
- [Taxpayer Advocate Service](#)
- [Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund](#)
- [Forms and Publications About Your Appeal Rights](#)
- [Publication 594, The IRS Collection Process](#)
- [IRS Freedom of Information](#)

Page Last Reviewed or Updated: 12-Feb-2016

<https://www.irs.gov/uac/newsroom/taxpayer-bill-of-rights-the-right-to-be-informed-2016>



Taxpayer Bill of Rights: #2, The Right to Quality Service

IRS YouTube Videos

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

FS-2016-9, February 2016

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

The IRS has repeatedly highlighted these 10 rights for taxpayers and shared them extensively on a continuing basis with its employees. The TBOR adopted by the IRS in 2014 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 Quality Service**.

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

What you can expect:

- Most answers to tax questions can be found on IRS.gov. If you cannot find an answer to your tax issue on the website or in published instructions, please contact the IRS for assistance. IRS representatives care about the quality of the service provided to you and are available to assist you. Here are some things to consider when contacting the IRS.
 - Certain IRS correspondence must include the name, phone number, and unique identifying number of an IRS employee that you may contact with respect to that correspondence.
 - IRS representatives should listen objectively and consider all relevant information and answer questions promptly, accurately and thoroughly.
- Generally, you can speak to an employee's supervisor if you have a problem.
- When collecting tax, the IRS should treat you with courtesy. Generally, the IRS should only contact you between 8 a.m. and 9 p.m. The IRS should not contact you at your place of employment if the IRS knows or has reason to know that your employer does not allow such contacts. Be mindful of tax scams. Remember, the IRS does not make aggressive, threatening phone calls like the recent telephone scams.
- The IRS must include information about your right to Taxpayer Advocate Service (TAS) assistance, and how to contact TAS, in all notices of deficiency.
- If you are eligible for Low Income Taxpayer Clinic (LITC) assistance, the IRS may provide information to you about your eligibility for legal help.

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. In addition to English, versions of Publication 1, Your Rights as a Taxpayer, are also posted online at IRS.gov in 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

- <http://www.taxpayeradvocate.irs.gov/taxpayer-rights/right-2>
- 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
- Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund

- [Forms and Publications About Your Appeal Rights](#)
- [Publication 594](#), The IRS Collection Process

Page Last Reviewed or Updated: 12-Feb-2016

<https://www.irs.gov/uac/newsroom/taxpayer-bill-of-rights-the-right-to-quality-service-2016>



Taxpayer Bill of Rights: #3, The Right to Pay No More than the Correct Amount of Tax

IRS YouTube Videos

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

FS-2016-11, February 2016

The Taxpayer Bill of Rights (TBOR) is a cornerstone document providing the nation's taxpayers with fundamental rights when dealing with the Internal Revenue Service. The IRS wants every taxpayer to be aware of these rights when dealing with the agency.

The IRS continues to highlight these 10 fundamental rights for taxpayers, which were adopted in 2014, while at the same time, sharing them extensively with employees. Last year, Congress added these rights to the Internal Revenue Code, which 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 Pay No More than the Correct Amount of Tax.**

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

What you can expect:

- If you believe you have overpaid your taxes, you can file for a refund; however, there are specific time frames in which you must file your claim. For more information, see [Publication 556](#), Examination of Returns, Appeal Rights, and Claims for Refund.
- If you receive an IRS notice or bill and believe there is an error on it, write to the IRS office that sent it to you within the time frame given. You should provide photocopies of any records that may help correct the error. Also, you may call the number listed on your notice or bill for assistance. If you are correct, we will make the necessary adjustment to your account and send you a corrected notice.
- If you discover an error after your return has been filed, you may need to amend your return. You should file an amended return if there is an error or change in your filing status, income, deductions or credits. However, the IRS may automatically correct errors in math on a return, and may accept returns with certain forms or schedules left out. In these cases, you do not need to amend your return. On the other hand, if you disagree with the adjustment, you must request within 60 days that the IRS reverse the change in order to preserve your right to challenge the proposed adjustment in court before paying it.
- You may request that any amount owed be removed if it exceeds the correct amount due under the law, if the IRS has assessed it after the period allowed by law, or if the assessment was done in error or violation of the law.

- You may request that the IRS remove any interest from your account caused by unreasonable IRS errors or delays. For example, if the IRS delays issuing a statutory notice of deficiency because the assigned IRS employee was away for several months attending training, and interest accrues during this time, the IRS may abate the interest as a result of the delay.
- You can submit an offer in compromise of your tax debt asking the IRS to accept less than the full amount if you believe you do not owe all or part of the tax debt. Use [Form 656-L](#), Offer in Compromise.
- If you enter into a payment plan, known as an installment agreement, the IRS must send you an annual statement that provides how much you owe at the beginning of the year, how much you paid during the year, and how much you still owe at the end of the year.

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. In addition to English, versions of Pub. 1, Your Rights as a Taxpayer, are also posted online at IRS.gov in [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](#)
- [Topic 653](#), IRS Notices and Bills, Penalties and Interest Charges
- [Topic 308](#), Amended Returns
- [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](#)
- [Forms and Publications About Your Appeal Rights](#)
- [Payment Plans, Installment Agreements](#)

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<https://www.irs.gov/taxpayer-bill-of-rights/taxpayer-bill-of-rights-the-right-to-pay-no-more-than-the-correct-amount-of-tax-2016>



Taxpayer Bill of Rights: #4, The Right to Challenge the IRS's Position and Be Heard

IRS YouTube Videos

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

FS-2016-12, February 2016

The Taxpayer Bill of Rights (TBOR) clearly outlines the fundamental rights of every taxpayer. In 2014, the Internal Revenue Service adopted the TBOR as a cornerstone document to provide the nation's taxpayers with a better understanding of these rights. The IRS wants taxpayers to be aware of them when dealing with the agency.

The IRS continues to highlight these 10 fundamental rights for taxpayers while also sharing them extensively with employees. Congress added these 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 Challenge the IRS's Position and Be Heard**.

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

What you can expect:

- If the IRS notifies you that your tax return has a mathematical or clerical error, you have 60 days to tell the IRS that you disagree. You should provide photocopies of any records that may help correct the error. In addition, you may call the number listed on your notice or bill for assistance. If the IRS upholds your position, we will make the necessary adjustment to your account and send you a corrected notice.
- If the IRS does not adopt your position, it will issue you a notice proposing a tax adjustment (known as a statutory notice of deficiency). The statutory notice of deficiency provides you with a right to challenge the proposed adjustment in the United States Tax Court before paying it by filing a petition within 90 days of the date of the notice (150 days if the notice is addressed to you outside the United States). For more information about the United States Tax Court, see the Court's taxpayer information page.
- If you submit documentation or raise objections during a return examination (or audit), and the IRS does not agree with your position, it will issue you a statutory notice of deficiency explaining why it is increasing your tax, which gives you the right to petition the U.S. Tax Court prior to paying the tax.
- Before the IRS takes enforcement action to collect a tax debt by levying, for example, your bank account, or immediately after the IRS files a notice of federal tax lien in the appropriate state filing location, the IRS must generally provide you with an opportunity for a hearing before an independent Office of Appeals. If you disagree with Appeals' determination, you can petition the United States Tax Court.

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. In addition to English, versions of Pub. 1, Your Rights as a Taxpayer, are also posted online at IRS.gov in 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

- What the Taxpayer Bill of Rights Means for You
- Topic 653, IRS Notices and Bills, Penalties and Interest Charges

- [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 Refunds
- [Forms and Publications About Your Appeal Rights](#)
- [Taxpayer Advocate Service](#)

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<https://www.irs.gov/taxpayer-bill-of-rights/taxpayer-bill-of-rights-the-right-to-challenge-the-irss-position-and-be-heard>



Taxpayer Bill of Rights: #5, The Right to Appeal an IRS Decision in an Independent Forum

IRS YouTube Videos

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

FS-2016-13, March 2016

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.
- 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 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. In addition to English, versions of Pub. 1, Your Rights as a Taxpayer, are also posted online at IRS.gov in 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

- 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

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<https://www.irs.gov/uac/newsroom/taxpayer-bill-of-rights-the-right-to-appeal-an-irs-decision-in-an-independent-forum>



Taxpayer Bill of Rights: #6, The Right to Finality

IRS YouTube Videos

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

FS-2016-14, March 2016

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.
- 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 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. In addition to English, versions of Pub. 1, Your Rights as a Taxpayer, are also posted online at IRS.gov in 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

- [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](#)

Page Last Reviewed or Updated: 08-Mar-2016

<https://www.irs.gov/uac/newsroom/taxpayer-bill-of-rights-the-right-to-finality>



Taxpayer Bill of Rights: #7, 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 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. In addition to English, versions of Pub. 1, Your Rights as a Taxpayer, are also posted online at IRS.gov in 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

- 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

Page Last Reviewed or Updated: 15-Mar-2016

<https://www.irs.gov/uac/newsroom/taxpayer-bill-of-rights-the-right-to-privacy>



Taxpayer Bill of Rights: #8, The Right to Confidentiality

IRS YouTube Videos

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

FS-2016-17, March 2016

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
 - 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 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. In addition to English, versions of Pub. 1, Your Rights as a Taxpayer, are also posted online at IRS.gov in 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

- [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](#)

Page Last Reviewed or Updated: 22-Mar-2016

<https://www.irs.gov/taxpayer-bill-of-rights/taxpayer-bill-of-rights-the-right-to-confidentiality>



Taxpayer Bill of Rights: #9, The Right to Retain Representation

IRS YouTube Videos

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

FS-2016-18, March 2016

The Taxpayer Bill of Rights (TBOR) is a cornerstone document providing the nation's taxpayers with fundamental rights when dealing with the Internal Revenue Service. The IRS wants every taxpayer to be aware of these rights when dealing with the agency.

The IRS continues to highlight these 10 fundamental rights for taxpayers and share them extensively with employees. Last year, Congress added these rights to the Internal Revenue Code, which 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 Retain Representation**.

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

What you can expect:

- You may select a person, such as an attorney, certified public accountant or enrolled agent to represent you in an interview with the IRS. You do not have to attend with your representative unless the IRS formally summons you to appear.
- In most situations, the IRS must suspend an interview if you request to consult with a representative, such as an attorney, CPA or enrolled agent.
- Any attorney, CPA, enrolled agent, enrolled actuary, or any other person permitted to represent a taxpayer before the IRS, who is not disbarred or suspended from practice before the IRS, may submit a written power of attorney to represent a taxpayer before the IRS.
- If your current income is below a certain level, you may ask a Low Income Taxpayer Clinic (LITC) to represent you (for free or a minimal fee) in your tax dispute before the IRS or a federal court. Many LITCs offer services in languages other than English. Although LITCs receive partial funding from the IRS, LITCs, their employees and their volunteers, are completely independent of the IRS.

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](#)

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Page Last Reviewed or Updated: 29-Mar-2016

<https://www.irs.gov/uac/newsroom/taxpayer-bill-of-rights-9-the-right-to-retain-representation>



Taxpayer Bill of Rights: #10, The Right to a Fair and Just Tax System

IRS YouTube Videos

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

FS-2016-19, April 2016

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.
- 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.

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Additional IRS Resources

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- [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](#)

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<https://www.irs.gov/uac/newsroom/taxpayer-bill-of-rights-10-the-right-to-a-fair-and-just-tax-system>