# TAXPAYER BILL OF RIGHTS



### RIGHT TO PAY NO MORE THAN CORRECT TAX DUE

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

### RIGHT TO PRIVACY

Right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary.

# RIGHT TO APPEAL AN IRS DECISION

Entitled to a fair & impartial admin. appeal of most IRS decisions, and have the right to receive a written response regarding the Office of Appeals' decision.

# RIGHT TO RETAIN REPRESENTATION

Right to an authorized representative of their choice to represent them in IRS dealings. Right to seek assistance from Low Income Taxpayer Clinic if cannot afford representation.

#### RIGHT TO FINALITY

Right to know the max. amount of time to challenge the IRS's position as well as the max. amount of time the IRS has to audit a particular tax year/collect tax debt. Right to know when the IRS has finished an audit.

### RIGHT TO CHALLENGE IRS POSITION & BE HEARD

Right to know what to do to comply with the tax laws. Entitled to clear explanations of the laws, IRS procedures, and decisions.

### RIGHT TO BE INFORMED

Right to know what to do to comply with the tax laws. Entitled to clear explanations of the laws, IRS procedures, and decisions.

### RIGHT TO QUALITY OF SERVICE

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.

# RIGHT TO A FAIR & JUST TAX SYSTEM

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.

# RIGHT TO CONFIDENTIALITY

Right to expect that info. provided to the IRS will not be disclosed unless authorized by the taxpayer/by law. Right to expect appropriate action will be taken against those who wrongfully disclose taxpayer information.