

Your Taxpayer Bill of Rights – 10 IRS Rules That Protect You

The US Treasury operates under a [Taxpayer Bill of Rights](#) to ensure that the IRS applies and enforces the US Tax Code in a fair, impartial manner. These rights protect you during all your interactions with the IRS, including filing returns, paying your taxes, responding to an IRS letter or notification, going through an audit, and appealing IRS decisions about your taxes.

The right to be informed. You have the right to receive clear explanations of tax laws and IRS rules, and what you must do to comply with these regulations. Many IRS publications are available in English, Spanish, Chinese, Korean, Russian and Vietnamese; you may ask for a translator's help if you need information in another language.

The right to quality service. You are entitled to prompt, courteous, professional service from IRS agents. You have the right to speak to a supervisor if you receive inadequate service.

The right to pay no more tax than you owe. This right includes the right to receive a refund if you overpay your taxes. However, you must apply for your refund within the timeframe allowed.

The right to challenge an IRS decision and be heard. If you believe that an IRS decision or proposed action related to your taxes is unfair or incorrect, you have the right to voice your objections and/or provide additional documentation to support your claim. You are entitled to a full and fair review of your objections and documentation, and a timely response from the IRS.

The right to have an independent body hear your IRS appeal. You have the right to appeal most IRS actions, including penalties assessed. You are entitled to a written response from the IRS [Independent Office of Appeals](#), and you may have the option of taking your case to court.

The right to finality. You have the right to know all deadlines related to appealing an IRS decision, the maximum amount of time the IRS has to audit a return, and when an audit is over.

The right to privacy. The IRS must not unnecessarily intrude into your life.

The right to confidentiality. The IRS must protect your tax return information. You have the right to expect that no IRS employee will wrongfully share or disclose your sensitive data.

The right to representation. You have the right to designate an authorized representative, such as a CPA, to represent you in your dealings with the IRS. If you cannot afford representation, you may be entitled to assistance from a [Low Income Taxpayer Clinic](#).

The right to a fair and just tax system. You have the right to expect that your tax situation will be evaluated impartially, with due consideration of any extenuating circumstances. If you believe this right has been violated, you have the right to get help from the [Taxpayer Advocate Service](#).