TAXPAYER BILL OF RIGHTS

1. THE RIGHT TO BE INFORMED

 The taxpayer has the right to know what they have to do to comply with the tax laws.

2. THE RIGHT TO QUALITY SERVICE

 Taxpayers have the right to receive prompt, courteous and professional assistance in their dealings with the IRS.

3. THE RIGHT TO PAY NO MORE THAN THE CORRECT AMOUNT OF TAX

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

4. 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 the IRS will consider their timely objections and documentation promptly and fairly.

5. THE RIGHT TO APPEAL AN IRS DECISION IN AN INDEEPENDENT 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.

6. 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 collet a tax debt.

7. THE RIGHT TO PRIVACY

 Taxpayers have the right to expect that any inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary and will respect all due process rights.

8 THE RIGHT TO CONFIDENTALITY

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.

9. 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.

10. THE RIGHT TO A FAIR and JUST TAX SYSTEM

 Taxpayers have the right to expect the tax system to consider fact 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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