



## Fact Sheet

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

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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.

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- 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](#) can be emailed to [edi.civil.rights.division@irs.gov](mailto: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](#)