

**REVIEWED***By Chris Tghe at 3:15 pm, Jan 25, 2021*

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


The Taxpayer Bill of Rights is a cornerstone document that highlights the 10 fundamental rights taxpayers have when dealing with the Internal Revenue Service. The IRS wants every taxpayer to be aware of these rights in the event they need to work with the IRS on a personal tax matter. The IRS continues to publicly highlight these rights to taxpayers. The IRS also regularly reminds its employees about these rights. The IRS expects employees to understand and apply taxpayer rights throughout every encounter with taxpayers.

IRS [Publication 1, Your Rights as a Taxpayer](#), includes a full list of taxpayers' rights.

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 math 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 help. If the IRS agrees with 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 send a notice proposing a tax adjustment (known as a statutory notice of deficiency). The statutory notice of deficiency gives you the right to challenge the proposed adjustment in the United States Tax Court before paying it. To do this, you need to file 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. This notice will explain why the IRS is increasing your tax, which gives you the right to petition the U.S. Tax Court prior to paying the tax.
- When the IRS notifies you of plans to levy your bank account or other property, you'll generally have an opportunity to request a hearing before the Office of Appeals. Also, you'll generally have an opportunity to appeal the proposed or actual filing of a notice of federal tax lien.

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

The IRS offers Publication 1, Your Rights as a Taxpayer, in [several languages](#).

- [English](#) [PDF](#)
- [Spanish](#) [PDF](#)
- [Chinese \(Simplified\)](#) [PDF](#)
- [Chinese \(Traditional\)](#) [PDF](#)
- [Korean](#) [PDF](#)
- [Russian](#) [PDF](#)
- [Vietnamese](#) [PDF](#)

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. The IRS has more tax information in other languages too. See the “Languages” menu at the top of any IRS.gov page.

The IRS also is committed to [protecting taxpayers' civil rights](#). The IRS will not tolerate discrimination based on age, color, disability, race, reprisal, national origin, English proficiency, religion, sex, sexual orientation or status as a parent. This includes any contact with IRS employees and the staff or volunteers at community sites.

If a taxpayer faces discrimination, they can send a written [complaint](#) [PDF](#) to the [IRS Civil Rights Division](#).

## Additional IRS Resources

- [What the Taxpayer Bill of Rights Means for You](#)
- [Topic 653, IRS Notices and Bills, Penalties and Interest Charges](#)
- [Publication 556, Examination of Returns, Appeal Rights and Claims for Refunds](#)
- [Forms and Publications About Your Appeal Rights](#)
- [Taxpayer Advocate Service](#)
- [Publication 594, The IRS Collection Process](#) [PDF](#)

*Page Last Reviewed or Updated: 22-Jan-2021*