



**EQUAL
ACCESS
TO JUSTICE**



Know Your Rights as a Taxpayer

Each and every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS. *IRS Publication 5170* summarizes the Taxpayer Bill of Rights.

You have the right to ...

Be Informed.

You have the right to know what you need to do to comply with the tax laws. You are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. You have the right to be informed of IRS decisions about your tax accounts and to receive clear explanations of the outcomes.

Challenge the IRS and Be Heard.

You 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 your timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with your position.

Privacy.

You have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

Quality Service.

You have the right to receive prompt, courteous, and professional assistance in dealing with the IRS, to be spoken to in a way you can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

Appeal an IRS Decision in an Independent Forum.

You are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and you have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

Confidentiality.

You have the right to expect that any information you provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. You have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

Pay No More Than the Correct Amount of Tax.

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

Finality.

You have the right to know the maximum amount of time you 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 collect a tax debt. You have the right to know when the IRS has finished an audit.

Retain Representation.

You have the right to retain an authorized representative of your choice to represent you in their dealings with the IRS. You have the right to seek assistance from a Low Income Taxpayer Clinic if you cannot afford representation.

A Fair and Just Tax System.

You have the right to expect the tax system to consider facts and circumstances that might affect your underlying liabilities, ability to pay, or ability to provide information timely.

Do you have a tax dispute with the IRS?

Let us help. Our services are FREE!

Indiana Legal Services
Low Income Taxpayer Clinic
Email: deedee.gowan@ils.net
Phone: (812) 961-0011

To apply for services, call:
1-844-243-8570
(Mon-Thu 10am-2pm)

Or apply online at
indianalegalservices.org

