

All Taxpayers Have the Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to challenge the IRS's position and be heard. This is part of the [Taxpayer Bill of Rights](#), which clearly outlines the fundamental rights every taxpayer has when working with the IRS.

Taxpayers have the right to:

- Raise objections.
- Provide additional documentation in response to formal or proposed IRS actions.
- Expect the IRS to consider their timely objections.
- Have the IRS consider any supporting documentation promptly and fairly.
- Receive a response if the IRS does not agree with their position.

Here are some specific things this right affords taxpayers.

- In some cases, the IRS will notify a taxpayer that their tax return has a math or clerical error. If this happens, the taxpayer:
 - Has 60 days to tell the IRS that they disagree.
 - Should provide copies of any records that may help correct the error.
 - May call the number listed on the letter or bill for assistance.
 - Can expect the agency to make the necessary adjustment to their account and send a correction if the IRS upholds the taxpayer's position.
- Here's what will happen if the IRS does not agree with the taxpayer's position:
 - The agency will issue a notice proposing a tax adjustment. This is a letter that comes in the mail.
 - This notice provides the taxpayer with a right to challenge the proposed adjustment.
 - The taxpayer makes this challenge by filing a petition in U.S. Tax Court. The taxpayer must generally file the petition within 90 days of the date of the notice, or 150 days if it is addressed outside the United States.
- Taxpayers can submit documentation and raise objections during an audit. If the IRS does not agree with the taxpayer's position, the agency issues a notice explaining why it is increasing the tax. Prior to paying the tax, the taxpayer has the right to petition the U.S. Tax Court and challenge the agency's decision.
- In some circumstances, the IRS must provide a taxpayer with an opportunity for a hearing before an independent Office of Appeals. The agency must do this:
 - Before taking enforcement actions to collect a tax debt. These actions include levying the taxpayer's bank account. Immediately after filing a notice of federal tax lien in the appropriate state filing location. If the taxpayer disagrees with the decision of the Appeals Office, they can petition the U.S. Tax Court.

More Information:

[Publication 556](#), *Examination of Returns, Appeal Rights, and Claims for Refund*
[Publication 1](#), *Your Rights as a Taxpayer*