

Taxpayers Right Of Appeal

One of the rights for all taxpayers is the right to appeal. If you disagree with the IRS about the amount of your tax liability or about proposed collection actions, you have the right to ask the IRS Appeals Office to review your case.

IRS Publication 1, Your Rights as a Taxpayer, explains some of your most important taxpayer rights. During their contact with taxpayers, IRS employees are required to explain and protect these taxpayer rights, including the right to appeal.

The Appeals Office, which is independent of the IRS office that proposed the disputed action, can work with taxpayers by correspondence, telephone, or informal conferences.

If you and the IRS appeals officer cannot reach agreement or if you prefer not to appeal within the IRS, in most cases you may take your disagreement to federal court. Taxpayers can settle most differences without expensive and time-consuming court trials.

For more information on the appeals process, access the Appeals page on the IRS Web site at www.irs.gov/appeals. This website also contains an informative on-line video stream entitled, "Appeals—Today and Tomorrow." Information is also available in IRS Publication 5, Your Appeal Rights and How to Prepare a Protest If You Don't Agree; Pub. 556, Examination of Returns, Appeal Rights and Claims for Refunds; and Pub. 1660, Collection Appeal Rights (for Liens, Levies, and Seizures). To get copies of IRS publications, visit the IRS Web site at IRS.gov or call 1-800-TAX-FORM (1-800-829-3676).