



# Taxpayer Bill of Rights

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## **Taxpayer Bill of Rights**

**[www.irs.gov/tbor](http://www.irs.gov/tbor)**

- **The Right to Be Informed**
- **The Right to Quality Service**
- **The Right to Pay No More than the Correct Amount of Tax**
- **The Right to Challenge the IRS's Position and Be Heard**
- **The Right to Appeal an IRS Decision in an Independent Forum**
- **The Right to Finality**
- **The Right to Privacy**
- **The Right to Confidentiality**
- **The Right to Retain Representation**
- **The Right to a Fair and Just Tax System**





## **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.





## **The Right to Quality Service**

- Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.





## **The Right to Pay No More than the Correct Amount of Tax**

- Taxpayers 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.





## **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.





## **The Right to Appeal an IRS Decision in an Independent Forum**

- Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and 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.





## **The Right to Finality**

- Taxpayers have the right to know the maximum amount of time they 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. Taxpayers have the right to know when the IRS has finished an audit.





## **The Right to Privacy**

- Taxpayers 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.





## **The Right to Confidentiality**

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





## **The Right to Retain Representation**

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





## **The Right to a Fair and Just Tax System**

- Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.
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## **Resources**

- Taxpayer Bill of Rights - **[www.irs.gov/TBOR](http://www.irs.gov/TBOR)**
  - Available in English, Spanish, Chinese, Korean, Russian and Vietnamese
- Publication 1, Your Rights as a Taxpayer.”





## Additional Resources

- Protecting Taxpayer Civil Rights
  - [www.irs.gov/civilrights](http://www.irs.gov/civilrights)
- Forms and Publications About Your Appeal Rights
  - [www.irs.gov/appeals](http://www.irs.gov/appeals)
- Taxpayer Advocate Service (TAS)
  - [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov)





# Unemployment Compensation

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**Fall 2020**



## **What you need to know**

**Unemployment benefits are taxable:**

**Unemployment benefits must be reported on your federal tax return. A record number of Americans, 23 million, are applying for unemployment compensation due to the COVID-19 outbreak.**

**If you received unemployment benefits, as well as the additional \$600 per week in coronavirus relief any time during the year, your tax return may be affected.**





## Continued...

**Can I have federal income tax withheld from my unemployment compensation? Yes, you can choose to have federal income tax withheld from your unemployment benefits by submitting a Form W-4V, Voluntary Withholding Request, to your state's unemployment office.**

**If I am no longer collecting unemployment benefits, how can I pay the tax due? You can make estimated tax payments at [www.irs.gov/Form 1040-ES](http://www.irs.gov/Form1040-ES) and/or increase your withholding once you have a new job. You can check your estimated withholding using the calculator at [www.irs.gov/W4app](http://www.irs.gov/W4app). See [www.irs.gov/payments](http://www.irs.gov/payments) for more payment options.**



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# Coronavirus Tax Relief

## 2019 Refund Interest

Date: 2020



# Coronavirus Tax Relief 2019 tax refund interest

**Eligibility:** Nearly 14 million individual taxpayers who filed their 2019 federal income tax returns on time and received a refund will also get an interest payment. This refund interest payment applies only to individual income tax filers—businesses are not eligible.

**Coronavirus Tax Relief: 2019 tax refund interest – [Frequently Asked Questions](#)**

## Payment amount

The interest payments are an average of \$18.

## Interest is taxable income

The 2019 refund interest payments are taxable, and taxpayers must report the interest on their 2020 federal income tax return. The IRS will send a [Form 1099-INT](#) to anyone who receives interest totaling at least \$10.



# Closing a business

**Never easy, but don't forget there are requirements that can be found in our Fact Sheets.**

**For Sch C go here: FS-2020-16**

**<https://www.irs.gov/newsroom/closing-a-sole-proprietorship>**

**For Partnerships go here: FS-2020-15**

**<https://www.irs.gov/newsroom/closing-a-partnership>**

**For Corporations: FS-2020-14**

**<https://www.irs.gov/newsroom/closing-a-corporation>**

**Overall steps on closing a business:**

**<https://www.irs.gov/businesses/small-businesses-self-employed/closing-a-business>**