

KNOW YOUR RIGHTS AS A TAXPAYER

Did the IRS Change Your Expected Tax Refund?

Why would the IRS change my refund?

There are many reasons why the IRS may change your expected refund amount, including:

- You may have listed an incorrect Social Security Number for yourself, your spouse, or child; or
- The IRS may not agree with the amounts of Economic Impact Payments or Advance Child Tax Credit entered on your tax return.

These changes are known as “**Math or Clerical Errors**” or MEAs.

When the IRS makes a math error adjustment, it figures out the new amount of refund or tax due. If the new amount is a refund, the IRS will pay that amount to you.

How will I know the IRS changed my refund?

Under the law, the IRS must send you a letter telling you about the change and giving you 60 days to ask the IRS to undo (“abate”) the change. *You have the right to ask the IRS to abate the change.* You then can give the IRS information or documents that fix any error or prove your tax return was correct as filed.

What do I have to do to show the IRS is wrong?

Sometimes it is just a simple matter of calling the IRS and telling them why they are wrong. For example, you or your tax return preparer may have switched two numbers in your child’s Social Security Number and you can just tell the IRS the correct number.

Other times, you may have to send in records that show your child lived with you for more than half the year or the family relationship between you and the child. You may also have to show that you did not actually receive Economic Impact Payments or Advance Child Tax Credit payments; if for example, the IRS sent the payments to an account that was closed or did not belong to you.

What happens if the IRS and I don’t agree?

After you’ve requested “abatement,” if you and the IRS still don’t agree about the change, the IRS will send you a “**Notice of Deficiency**” or NOD. This notice tells you the type and dollar amount of the change the IRS is proposing to make.

You have **90 days** from the date of this notice to file a petition in the **United States Tax Court**, disagreeing with the IRS. The Tax Court is the only place you can bring your issue to an independent judge without paying the tax first. *The Tax Court is not part of the IRS!* If you file a petition in Tax Court, the IRS cannot make the change and reduce your refund or collect additional tax until the Tax Court case is final. You can learn more about filing a petition in Tax Court at <https://www.ustaxcourt.gov/petitioners/html>

What happens if I miss the 60-day deadline to ask the IRS to “abate” the change?

If you miss the 60-day deadline, you can still call or mail information to the IRS showing the IRS is wrong, but you will lose the right to go to the Tax Court if the IRS disagrees with you. Also, if you miss the 60-day deadline and the “math error” change results in you owing tax, the IRS may begin collecting the tax due while it is reviewing your information. That’s why it is important for you to contact the IRS within 60 days of the date on the “math error” notice.

If the IRS begins collecting the tax due from a math error change before it has looked over the information you’ve sent it showing you are right, contact the IRS at the number on the IRS collection notice and ask them to put a “hold” on your account while the IRS is looking at your information.

This Is All Overwhelming; Where Can I Get Help?

Under the **Taxpayer Bill of Rights**, you have the right to pay no more than the correct amount of tax. That right includes receiving the tax benefits you are eligible for and receiving the correct amount of refund.

If you have low or no income, you may be able to get free help from a lawyer or other tax professional from a **Low Income Taxpayer Clinic (LITC)**. LITCs help low income taxpayers in tax disputes with the IRS and with some state tax agencies. If they take your case, your lawyer will deal with the IRS for you. You can find an LITC for your state or city at <https://www.taxpayeradvocate.irs.gov/about-us/low-income-taxpayer-clinics-litc/>.

You can also seek help from the **Taxpayer Advocate Service**, a part of the IRS that helps taxpayers solve their problems with the IRS. You can find a Local Taxpayer Advocate Office for your state or city at <https://www.taxpayeradvocate.irs.gov/contact-us/>. The Taxpayer Advocate Service is free; if they take your case, they will give you a case advocate who will work directly with you.

If you speak English as a Second Language (ESL), the IRS has bilingual Spanish-speaking employees; you can ask to speak with one of them. The IRS also has an interpreter service in many languages; when you call the IRS you can ask to have a call set up with that service so they can translate for you and the IRS. Also, you can ask the IRS to send you notices in one of 20 different languages by filing Schedule LEP with your income tax return. You can get Schedule LEP at <https://www.irs.gov/pub/irs-pdf/f1040lep.pdf>.

Remember: You have the right to challenge the IRS and be heard.

To be your own best advocate:

- Save all notices the IRS sends you.
- Keep copies of everything you send to the IRS.
- Take notes when you speak to the IRS, including the employee’s name and badge number.
- Be patient and keep trying. The IRS phone lines are very busy, but don’t give up!
- Seek help. You are not alone. Call your LITC or local taxpayer advocate.