

2022

Instructions for Form 1040-SS

**U.S. Self-Employment Tax Return
(Including the Additional Child Tax Credit
for Bona Fide Residents of Puerto Rico)**

Volume 2 of 2



Department of the Treasury
Internal Revenue Service

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Specific Instructions for the ACTC Worksheet

The ACTC may be limited if your income derived from sources within Puerto Rico exceeds the amounts shown on line 4 of the ACTC Worksheet. Calculate the CTC on line 7 and the ODC on line 8 as part of figuring the limitation, if any, of your ACTC even though you **cannot** take the CTC or ODC on Form 1040-SS.

Line 7. Multiply the number of qualifying children entered on line 2 of the worksheet by \$2,000 and enter the result on line 7. If you have a child who is 17 or older that was not reported on line 2, you may be able to include that child in the calculation of line 8, discussed next.

Line 8. Multiply the number of other dependents who meet additional criteria (defined later), including children who are 17 or older, by \$500 and enter the amount on

line 8. If you include dependents on line 8 of the worksheet, you must attach a statement to your Form 1040-SS, which provides the following information for each person included on line 8 who is a qualifying person for purposes of the credit for other dependents.

- First and last name.
- Tax identification number (SSN, ITIN, or adoption taxpayer identification number (ATIN)).
- Relationship to the person(s) filing Form 1040-SS.

Qualifying person for the credit for other dependents. A qualifying person for purposes of the credit for other dependents is a person who:

1. Qualifies as a dependent for purposes of being claimed as a dependent on a U.S. federal tax return. See Pub. 501 for more information about claiming someone as a dependent.

2. Cannot be reported on Part I, line 2, of Form 1040-SS, and lines 2 and 7 of the ACTC worksheet.
3. Was a U.S. citizen, U.S. national, or U.S. resident alien. For more information, see Pub. 519. If the person is your adopted child, see *Adopted child* next.

Adopted child. Your adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption. If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household in 2022, that child meets requirement 3, under *Qualifying person for the credit for other dependents*, earlier.

Taxpayer identification number requirements for the credit for other dependents. In addition to being a qualifying person for the credit for other dependents, the person must have an SSN, ITIN, or ATIN

issued on or before the due date of your 2022 Form 1040-SS (including extensions). If the person has not been issued an SSN, ITIN, or ATIN by that date, do not include the person on line 8.

Part III—Profit or Loss From Farming

For assistance with Part III, see the Instructions for Schedule F (Form 1040) and Pub. 225.

Accounting Methods

The accounting method you used to record your farm income determines whether you complete Section A or C, in addition to Section B.

Cash method. Include in income both the cash actually or constructively received and the fair market value of goods or other property you received. Income is constructively received when it's credited to your account or set aside for you to use. In

most cases, you deduct your expenses when you pay them.

Accrual method. Include your income in the year you earned it. It doesn't matter when you get it. Deduct your expenses when you incur them.

Accounting Methods for Small Business Taxpayers

If you are a small business taxpayer (defined later), you may be eligible to use the cash method of accounting. A farm corporation, partnership with a C corporation as a partner, or other farm business, with the exception of a tax shelter, as defined in section 448(d)(3), that satisfies the requirements of a small business taxpayer can generally use the cash method of accounting. For more information, see chapters 2 and 3 of Pub. 225 and Pub. 538.

Small business taxpayer. For tax years beginning in 2022, a small business taxpayer

is a taxpayer that has average annual gross receipts of \$27 million or less for the 3 prior tax years under the gross receipts test. The gross receipts test amount under section 448(c) is indexed for inflation. For more information, see *Small business taxpayer* in the Instructions for Schedule F (Form 1040). See Pub. 538 for special rules if you had a short tax year or have not been in existence for 3 years.

Inventory. For tax years beginning in 2022, if a small business taxpayer has \$27 million in gross receipts (or less), it is not required to account for inventories under section 471(a), but can use a method of accounting for inventories that either (1) treats the inventories as nonincidental materials and supplies, or (2) conforms to their financial accounting treatment of inventories or their books and records.

Small business taxpayers are exempt from the requirement to capitalize costs under

section 263A. For more information, see *Capitalizing costs to property produced and property acquired for resale* in the Instructions for Schedule F (Form 1040). Also, see Pub. 538.

Section A or C—Sales of Livestock

Form 4797 is used to report sales of livestock held for draft, breeding, sport, or dairy purposes, and is attached to Form 1040. This income is taxable but isn't subject to SE tax. You should check to see if this additional amount of gross income will require you to file Form 1040 instead of Form 1040-SS.

Note. Certain farmers and ranchers in the territories who were forced to sell livestock due to drought may have an additional year to replace the livestock and defer gains from the forced sales. For more information, see [*Tax Tip 2022-152*](#), [*Notice 2020-74*](#), 2020-41 I.R.B. 935, and Pub. 225. Go to [IRS.gov/Disaster](https://www.irs.gov/Disaster) for information on the most

recent tax relief provisions for taxpayers affected by disaster situations.

Line 12

If you claim any car or truck expenses (actual or the standard mileage rate), you must provide the information requested in Part V of Form 4562. Be sure to attach Form 4562 to your tax return.

Line 23b

Business interest expense deduction.

Your business interest expense deduction may be limited. The Instructions for Form 8990, Limitation on Business Interest Expense Under Section 163(j), explain when a business interest expense deduction is limited, who is required to file Form 8990, and how certain businesses may elect out of the business interest expense limitation. For more information, see *Farm Business Expenses* in chapter 4 of Pub. 225.

Line 34

List your other expenses and the amounts on lines 34a through 34e. If you can't enter all of the expenses on lines 34a through 34e, enter the first four expenses on lines 34a through 34d. On line 34e, enter "Other" and the total of the expenses not already included on lines 34a through 34d.

Business meals. Enter your total deductible business meals. This includes expenses for meals while traveling away from home for business. For more information about which expenses are deductible meal expenses and which are nondeductible entertainment expenses, see Pub. 463.

Part IV—Profit or Loss From Business (Sole Proprietorship)

For assistance with Part IV, see the Instructions for Schedule C (Form 1040), Profit or Loss From Business, and Pub. 334.

Accounting Methods for Small Business Taxpayers

If you are a small business taxpayer (defined later), you may be eligible to use the cash method of accounting and be exempt from capitalizing certain expenses under section 263A. In addition, you might not be required to account for inventories under section 471(a) and you might not be subject to the business interest expense limitation. For more information, see Pub. 334 and Pub. 538.

Small business taxpayer. For tax years beginning in 2022, a small business taxpayer is a taxpayer that has average annual gross receipts of \$27 million or less for the 3 prior tax years and is not a tax shelter as defined in section 448(d)(3). The gross receipts test amount under section 448(c) is indexed for inflation. See Pub. 538 and Pub. 334 for taxpayers that have had a short tax year or have not been in existence for 3 years.

Additional Child Tax Credit (ACTC) Worksheet—Part II, Line 3

Keep for Your Records



1. Do you have one or more qualifying children under age 17 with the required SSN?	
<input type="checkbox"/> No. Stop. You can't claim the credit.	
<input type="checkbox"/> Yes. Go to line 2.	
2. Number of qualifying children under age 17 with the required SSN: _____ x \$1,500. Enter the result	2. _____
3. Enter the amount from Part II, line 1	3. _____
4. Enter the amount shown below for your filing status	4. _____
<ul style="list-style-type: none">• Married filing jointly—\$400,000• All other filing statuses—\$200,000	
5. Is the amount on line 3 more than the amount on line 4?	
<input type="checkbox"/> No. Leave line 5 blank. Enter the amount from line 2 on line 11, and go to line 12.	
<input type="checkbox"/> Yes. Subtract line 4 from line 3. If the result isn't a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.)	5. _____
6. Multiply the amount on line 5 by 5% (0.05). Enter the result	6. _____
7. Number of qualifying children from line 2 x \$2,000. Enter the result	7. _____
8. Number of other dependents, including children who are not under age 17: _____ x \$500. Enter the result. See the line 8 instructions	8. _____
9. Add lines 7 and 8	9. _____
10. Is the amount on line 9 more than the amount on line 6?	
<input type="checkbox"/> No. Stop. You can't claim the credit.	
<input type="checkbox"/> Yes. Subtract line 6 from line 9. Enter the result	10. _____
11. Enter the smaller of line 2 or line 10	11. _____
12. Enter the total, if any, of:	
<ul style="list-style-type: none">• One-half of Part V, line 12, self-employment tax, plus• One-half of the Additional Medicare Tax you paid on self-employment income (Form 8959, line 13)	12. _____
13. Enter the total of any:	
<ul style="list-style-type: none">• Amount from Part II, line 2, plus• Employee social security and Medicare tax on tips not reported to employer from Form 4137 and shown on the dotted line next to Part I, line 6, plus• Uncollected employee social security and Medicare tax on wages from Form 8919 shown on the dotted line next to Part I, line 6, plus• Uncollected employee social security tax and Medicare tax on tips and group-term life insurance (see instructions for Part I, line 6) shown on the dotted line next to Part I, line 6, plus• Amount on Form 8959, line 7	13. _____
14. Add lines 12 and 13. Enter the result	14. _____
15. Enter the amount, if any, of Additional Medicare Tax withheld (Form 8959, line 22)	15. _____
16. Subtract line 15 from line 14. Enter the result	16. _____
17. Enter the amount, if any, from Part I, line 8	17. _____
18. Is the amount on line 16 more than the amount on line 17?	
<input type="checkbox"/> No. Stop. You can't claim the credit.	
<input type="checkbox"/> Yes. Subtract line 17 from line 16. Enter the result	18. _____
19. Additional child tax credit. Enter the smaller of line 11 or line 18 here and on Form 1040-SS, Part II, line 3	19. _____

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Lines 2a and 2g

You might not be required to account for inventories under section 471(a). For more information, see Pub. 334 and Pub. 538.

Line 7

If you claim any car or truck expenses (actual or the standard mileage rate), you must provide the information requested in Part V of Form 4562. Be sure to attach Form 4562 to your return.

Line 14

Your business interest expense deduction may be limited. The Instructions for Form 8990 explain when a business interest expense deduction is limited, who is required to file Form 8990, and how certain businesses may elect out of the business interest expense limitation. For more information, see the Instructions for Schedule C (Form 1040),

and *Business Expenses* in chapter 8 of Pub. 334.

Line 22b

Enter your total deductible business meals. This includes expenses for meals while traveling away from home for business. For more information about which expenses are deductible meal expenses and which are nondeductible entertainment expenses, see Pub. 463.

Line 25a

List your other expenses and the amounts on line 25a. If you can't enter all of your other expenses on the lines provided, enter "Other" and the total of the expenses not already listed on line 25a on the last line under line 25a. Combine the amounts reported on line 25a and enter the total on line 25b.

Part V—Self-Employment Tax



If you are filing a joint return and both you and your spouse have income subject to SE tax, you must each complete a separate Part V. This includes those who made a joint election to be taxed as a QJV.

What Is Included in Net Earnings From Self-Employment

In most cases, net earnings include your net profit from a farm or nonfarm business. If you were a partner in a partnership, see the following instructions.

Partnership Income or Loss

When figuring your total net earnings from self-employment, include your share of partnership income or loss attributable to a trade or business and any guaranteed payments for services or the use of capital. However, if you were a limited partner,

include only guaranteed payments for services you actually rendered to or on behalf of the partnership.

If you were a general partner, reduce lines 1a and 2 of Part V for any section 179 expense deduction, oil or gas depletion, and unreimbursed partnership expenses. Attach an explanation of these deductions.

If your partnership was engaged solely in the operation of a group investment program, earnings from the operation aren't self-employment earnings for either the general or limited partners.

If a partner died and the partnership continued, include in self-employment income the deceased partner's distributive share of the partnership's ordinary income or loss through the end of the month in which the partner died. See section 1402(f) for more information.

If you were married and both you and your spouse were partners in a partnership, each of you must report your net earnings from self-employment from the partnership. Each of you must complete a separate Part V. If only one of you was a partner in a partnership, the spouse who was the partner must pay SE tax on all of their share of partnership income.

Community income. Your own distributive share of partnership income is included in figuring your net earnings from self-employment. Unlike the division of that income between spouses for figuring income tax, no part of your share can be included in figuring your spouse's net earnings from self-employment.

Share Farming

You are considered self-employed if you produced crops or livestock on someone else's land for a share of the crops or

livestock produced (or a share of the proceeds from the sale of them). This applies even if you paid another person (an agent) to do the actual work or management for you. For details, see Pub. 225.

Other Income and Losses Included in Net Earnings From Self-Employment

1. Rental income from a farm if, as landlord, you materially participated in the production or management of the production of farm products on the land. This income is farm earnings. To determine if you materially participated in farm management or production, don't consider the activities of any agent who acted for you. The material participation tests for landlords are explained in Pub. 225.
2. Cash or a payment-in-kind from the Department of Agriculture for

participating in a land diversion program.

3. Payments for the use of rooms or other space when you also provided substantial services for the convenience of your tenants. Examples are hotel rooms, boarding houses, tourist camps or homes, trailer parks, parking lots, warehouses, and storage garages. See Pub. 334 for more information.
4. Income from the retail sale of newspapers and magazines if you were age 18 or older and kept the profits.
5. Income you receive as a direct seller. Newspaper carriers or distributors of any age are direct sellers if certain conditions apply. See Pub. 334 for details.

6. Amounts received by current or former self-employed insurance agents and salespersons that are:
 - a. Paid after retirement but figured as a percentage of commissions received from the paying company before retirement,
 - b. Renewal commissions, or
 - c. Deferred commissions paid after retirement for sales made before retirement.

However, certain termination payments received by former insurance salespersons aren't included in net earnings from self-employment (as explained in item 11 under *Income and Losses Not Included in Net Earnings From Self-Employment*, later).

7. Income of certain crew members of fishing vessels with crews of normally fewer than 10 people. See Pub. 334 for details.

8. Fees as a state or local government employee if you were paid only on a fee basis and the job wasn't covered under a federal-state social security coverage agreement.
9. Interest received in the course of any trade or business, such as interest on notes or accounts receivable.
10. Fees and other payments received by you for services as a director of a corporation.
11. Recapture amounts under sections 179 and 280F included in gross income because the business use of the property dropped to 50% or less. Don't include amounts you recaptured on the disposition of property. See Form 4797 for more information.
12. Generally, fees you received as a professional fiduciary. This may also apply to fees paid to you as a nonprofessional fiduciary if the fees relate to active participation in the

operation of the estate's business or the management of an estate that required extensive management activities over a long period of time.

13. Gain or loss from section 1256 contracts or related property by an options or commodities dealer in the normal course of dealing in or trading section 1256 contracts.

Income and Losses Not Included in Net Earnings From Self-Employment

1. Salaries, fees, and other income subject to social security or Medicare tax that you received for performing services as an employee, including services performed as a public official (except as a fee basis government employee as discussed in item 8 under *Other Income and Losses Included in Net Earnings From Self-Employment*, earlier).

2. Fees received for services performed as a notary public. However, if you have other earnings of \$400 or more subject to SE tax, on the dotted line next to Part V, line 3, enter "Exempt—Notary" and show the amount of your net profit as a notary public included on line 2. Subtract that amount from the total of lines 1a, 1b, and 2; and enter the result on line 3.
3. Income you received as a retired partner under a written partnership plan that provides for lifelong periodic retirement payments if you had no other interest in the partnership and did not perform services for it during the year.
4. Income from real estate rentals if you didn't receive the income in the course of a trade or business as a real estate dealer.

5. Income from farm rentals (including rentals paid in crop shares) if, as landlord, you did not materially participate in the production or management of the production of farm products on the land. See Pub. 225 for details.
6. Payments you receive from the Conservation Reserve Program (CRP) if you are receiving social security benefits for retirement or disability. Deduct these payments on Part V, line 1b.
7. Dividends on shares of stock and interest on bonds, notes, etc., if you didn't receive the income in the course of your trade or business as a dealer in stocks or securities.
8. Gain or loss from:
 - a. The sale or exchange of a capital asset;

- b. Certain transactions in timber, coal, or domestic iron ore; or
 - c. The sale, exchange, involuntary conversion, or other disposition of property unless the property is stock in trade or other property that would be includible in inventory, or held primarily for sale to customers in the ordinary course of business.
- 9. Net operating losses from other years.
- 10. The qualified business income deduction under section 199A.
- 11. Termination payments you received as a former insurance salesperson if all of the following conditions are met.
 - a. The payment was received from an insurance company because of services you performed as an insurance salesperson for the company.

- b. The payment was received after termination of your agreement to perform services for the company.
- c. You didn't perform any services for the company after termination and before the end of the year in which you received the payment.
- d. You entered into a covenant not to compete against the company for at least a 1-year period beginning on the date of termination.
- e. The amount of the payment depended primarily on policies sold by or credited to your account during the last year of the agreement, or the extent to which those policies remain in force for some period after termination, or both.

- f. The amount of the payment did not depend to any extent on length of service or overall earnings from services performed for the company (regardless of whether eligibility for the payment depended on length of service).

Line 1b

If you were receiving social security retirement or social security disability benefits at the time you received your Conservation Reserve Program (CRP) payment(s), include the amount of your taxable CRP payment(s) in the total on line 1b. The amount of these payments is included on Part III, line 6, and in information received from farm partnerships showing your distributive share.

Lines 4a Through 4c

If both lines 4a and 4c are less than \$400 and you have deducted CRP payments on line 1b, combine lines 1a and 2.

- If the total of lines 1a and 2 is \$434 or more, complete Part V through line 4c. Enter zero on Part I, line 3, unless you also have church employee income. If you also have church employee income, see Church Employees, earlier. Also complete lines 5a and 5b and the rest of Part V, as appropriate.
- If the total of lines 1a and 2 is less than \$434, **do not** complete Part V unless you choose to use an optional method to figure your SE tax or you have church employee income. If you have church employee income, see Church Employees, earlier. Also complete lines 5a and 5b and the rest of Part V, as appropriate.

Line 8b

If you received tips of \$20 or more in any month and didn't report the full amount to your employer, you must file Form 4137 with Form 1040-SS (see Part I, line 6, earlier). Enter on line 8b the amount from Form 4137, line 10.

Line 8c

If you are an employee who received wages from an employer who didn't withhold social security and Medicare tax, you must file Form 8919 with Form 1040-SS (see Part I, line 5, earlier). Enter on line 8c the amount from Form 8919, line 10.

Part VI—Optional Methods To Figure Net Earnings

The optional methods may give you credit toward your social security coverage even though you have a loss or a small amount of income from self-employment. But the

optional methods may require you to pay SE tax when you would otherwise not be required to pay.

If you're filing a joint return and both you and your spouse choose to use an optional method to figure net earnings from self-employment, you must each complete and attach a separate Part VI.

You can change the method after you file your return. That is, you can change from the regular to the optional method or from the optional to the regular method. To do this, file a new Form 1040-SS. See Corrected Returns, later.

Farm Optional Method

You may use this method to figure your net earnings from farm self-employment if your gross farm income was \$9,060 or less, or your net farm profits were less than \$6,540. Net farm profits are the total of the amounts from Part III, line 36, and your distributive

share from farm partnerships, minus the amount you would have entered on Part V, line 1b, had you not used the optional method.

There is no limit on how many years you can use this method.

Under this method, report on Part VI, line 2, the smaller of two-thirds of your gross farm income (not less than zero), or \$6,040. This method can increase or decrease your net self-employment farm earnings. You can use this method even if your farming business had a loss.

For a farm partnership, figure your share of gross income based on the partnership agreement. With guaranteed payments, your share of the partnership's gross income is your guaranteed payments plus your share of the gross income after it is reduced by all guaranteed payments made by the partnership. If you were a limited partner, include only guaranteed payments for

services you actually rendered to or on behalf of the partnership.

Nonfarm Optional Method

You may be able to use this method to figure your net earnings from nonfarm self-employment if your net nonfarm profits were less than \$6,540 and also less than 72.189% of your gross nonfarm income. Net nonfarm profits are the total of the amounts from Part IV, line 27, and your distributive share from other than farm partnerships.

To use this method, you must also be regularly self-employed. You meet this requirement if your actual net earnings from self-employment were \$400 or more in 2 of the 3 years preceding the year you use the nonfarm optional method. The net earnings of \$400 or more could be from either farm or nonfarm earnings or both. The net earnings include your distributive share of partnership income or loss subject to SE tax.

Use of the nonfarm optional method from nonfarm self-employment is limited to 5 years. The 5 years don't have to be consecutive.

Under this method, report on Part VI, line 4, the smaller of two-thirds of your gross nonfarm income (not less than zero), or the amount on Part VI, line 3. But you can't report less than your actual net earnings from nonfarm self-employment.

Figure your share of gross income from a nonfarm partnership in the same manner as a farm partnership. For details, see Farm Optional Method, earlier.

Using Both Optional Methods

If you have both farm and nonfarm earnings, and can use both optional methods, you can report less than your total actual net earnings from farm and nonfarm self-employment, but you can't report less than your actual net

earnings from nonfarm self-employment alone.

If you use both methods to figure net earnings from self-employment, you can't report more than \$6,040 of net earnings from self-employment.

Completing Your Return

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2022 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area on page 1 of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as their personal identification number (PIN).

If you check the "Yes" box, you and your spouse if filing a joint return are authorizing the IRS to call the designee to answer any

questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the IRS any information that is missing from your return;
- Call the IRS for information about the processing of your return or the status of your refund or payment(s);
- Receive copies of notices or transcripts related to your return, upon request; and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

You aren't authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2023 tax return. This is April 15, 2024, for most people.

Sign Your Return

Form 1040-SS isn't considered a valid return unless you sign it in accordance with the requirements in these instructions. If you are filing a joint return, your spouse must also sign. If your spouse can't sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return with your spouse who died in 2022, see *Death of a Taxpayer*, later.

Requirements for a Paper Return

You must handwrite your signature on your return if you file it on paper. Digital, electronic, or typed-font signatures are not valid signatures for Forms 1040-SS filed on paper.

Requirements for an Electronic Return

To file your return electronically, you must sign the return electronically using a personal identification number (PIN) and provide the information described below. If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN. For 2022, if we issued you an identity protection personal identification number (IP PIN) (as described in more detail below), all six digits of your IP PIN must appear in the IP PIN spaces provided next to the space for your

occupation for your electronic signature to be complete. Failure to include an issued IP PIN on the electronic return will result in an invalid signature and a rejected return. If you are filing a joint return and both taxpayers were issued IP PINs, enter both IP PINs in the spaces provided.

Self-Select PIN. The Self-Select PIN method allows you to create your own PIN. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2.

Your electronic return is considered a validly signed return only when it includes your PIN, last name, date of birth, IP PIN, if applicable, and your adjusted gross income (AGI) from your originally filed 2021 federal income tax return, if applicable. If you're filing jointly,

your electronic return must also include your spouse's PIN; last name; date of birth; IP PIN, if applicable, and AGI, if applicable, in order to be considered validly signed. Don't use your AGI from an amended return (Form 1040-X) or a math error correction made by the IRS. AGI is the amount shown on your 2021 Form 1040 or 1040-SR, line 11. If you don't have your 2021 income tax return, or you didn't file a 2021 Form 1040 or 1040-SR, call the IRS at 800-908-9946 to get a free transcript of your return or go to [IRS.gov/Transcript](https://www.irs.gov/Transcript). (If you filed electronically last year, you, and your spouse if filing jointly, may use your prior-year PIN to verify your identity instead of your prior-year AGI. The prior-year PIN is the five-digit PIN you used to electronically sign your 2021 return.)



You can't use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2022.

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. Your electronic return is considered a validly signed return only when it includes your PIN; last name; date of birth; and IP PIN, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN; last name; date of birth; and IP PIN, if applicable, in order to be considered validly signed. The practitioner can provide you with details.

Daytime Phone Number

Providing your daytime phone number can help speed the processing of your return. If we have questions about items on your return and you can answer our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you can enter either your or your spouse's daytime phone number.

Identity Protection PIN



All taxpayers are now eligible for an Identity Protection Personal Identification Number (IP PIN). For more information, see Pub. 5477. To apply for an IP PIN, go to [IRS.gov/IPPIN](https://irs.gov/ippin) and use the Get an IP PIN tool.

For 2022, if you received an IP PIN from the IRS, enter it in the IP PIN spaces provided next to your daytime phone number. You must correctly enter all six numbers of your IP PIN. If you didn't receive an IP PIN, leave these spaces blank.



New IP PINs are generated every year. They will generally be sent out by mid-January 2023. Use this IP PIN on your 2022 return as well as any prior-year returns you file in 2023.

If you are filing a joint return and both taxpayers receive IP PINs, both the primary taxpayer and the spouse must enter an IP PIN on Form 1040-SS.

If you need more information or answers to frequently asked questions on how to use the IP PIN, or if you received an IP PIN but misplaced it, go to [IRS.gov/IPPIN](https://www.irs.gov/ippin). If you received an IP PIN but misplaced it, you can try to retrieve it online at [IRS.gov/IPPIN](https://www.irs.gov/ippin). If you're unable to retrieve your IP PIN online, call 800-908-4490.

Understanding identity theft. Go to [IRS.gov//Identity-Theft-Central](https://www.irs.gov/identity-theft-central) for information and videos.

Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your return must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who

prepares your return but doesn't charge you shouldn't sign your return.

If your paid preparer is self-employed, then the paid preparer should check the "self-employed" checkbox.

Additional Information

Corrected Returns

File a new Form 1040-SS to change a Form 1040-SS you already filed. If you filed Form 1040-SS but should have filed Form 1040, file a corrected return on Form 1040. In either case, at the top of page 1 of the corrected return, enter "CORRECTED" in dark bold

letters followed by the date. In most cases, an amended Form 1040-SS (or Form 1040, if applicable) must be filed within 3 years after the date on which the original return was filed or within 2 years after the tax was paid, whichever is later.

Can I File My Corrected Return Electronically?

1. If you need to correct your 2019, 2020, 2021, or 2022 Form 1040-SS, you can now file electronically using available tax software products.
2. If correcting a prior-year return, and the original return for that year was filed on paper during the current processing year, then the corrected return must be filed on paper.

How Do I File My Corrected Return Electronically?

You should contact your preferred tax software provider to verify their participation and for specific instructions needed to submit your corrected return and to answer any questions.

How Many Corrected Returns Can Be Filed Electronically?

You are allowed to electronically file up to three “accepted” corrected returns. After the third accepted corrected return, you must file the corrected return on paper.

Will Filing My Corrected Return Be Processed Faster When Filed Electronically?

Currently, the normal processing time of up to 16 weeks also applies to electronically filed corrected returns.

When Is a New Form 8879 Required?

A new Form 8879 is required each time a corrected Form 1040-SS is electronically filed.

Electronically filing corrected Form 1040-SS, frequently asked questions. Go to [IRS.gov/filing/ amended-return-frequently-askedquestions](https://www.irs.gov/filing/amended-return-frequently-askedquestions) for answers to your questions.

Checking the status of a corrected return. Go to [IRS.gov/WMAR](https://www.irs.gov/wmar) to track the status of a Form 1040-SS corrected return. Please note that it can take up to 3 weeks from the date you filed your corrected return for it to show up in our system and processing it can take up to 16 weeks.

Death of a Taxpayer

If a taxpayer died before filing a return for 2022, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer didn't have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this

information isn't provided, it may delay the processing of the return.

If your spouse died in 2022 and you didn't remarry in 2022, or if your spouse died in 2023 before filing a return for 2022, you can file a joint return. A joint return should show your spouse's 2022 income before death and your income for all of 2022. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, they must also sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's SSN should **not** be used for tax years after the year of death, except for estate tax return purposes.

Claiming a Refund for a Deceased Taxpayer

If you are filing a joint return with your deceased spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and include a copy of the certificate that shows your appointment.

For more details, use [Tax Topic 356](#) or see Pub. 559.

Interest and Penalties

You don't have to figure the amount of any interest or penalties you may owe. The IRS will send you a bill for any amount due.

Interest

The IRS will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. The IRS will also charge you interest on penalties imposed for

failure to file, negligence, fraud, substantial or gross valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalties

Late filing. If you don't file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you have a reasonable explanation for filing late, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$450 or the amount of any tax you owe, whichever is smaller.

Late payment of tax. If you pay your taxes late, the penalty is usually $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax isn't paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that doesn't contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at [IRS.gov/irb/ 2010-17 IRB#NOT-2010-33](https://www.irs.gov/irb/2010-17_IRB#NOT-2010-33).

Other. Other penalties can be imposed for, among other things, negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See Pub. 17 for details on some of these penalties.

How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

Preparing and filing your tax return. After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment

statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Go to [IRS.gov](https://www.irs.gov) to see your options for preparing and filing your return online or in your local community, if you qualify, which include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using brand-name tax-preparation-and-filing software or Free File fillable forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax

preparation, e-filing, and direct deposit or payment options.

- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call

888-227-7669 for information on free tax return preparation.

- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource \(MilitaryOneSource.mil/MilTax\)](https://MilitaryOneSource.mil/MilTax).

Also, the IRS offers Free Fillable Forms, which can be completed online and then filed electronically regardless of income.

Using online tools to help prepare your return. Go to IRS.gov/Tools for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://IRS.gov/EITCAssistant) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](https://IRS.gov/EIN) helps you get an employer identification number (EIN) at no cost.

- The [Tax Withholding Estimator](https://irs.gov/W4app) ([IRS.gov/W4app](https://irs.gov/W4app)) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The [First-Time Homebuyer Credit Account Look-up](https://irs.gov/HomeBuyer) ([IRS.gov/HomeBuyer](https://irs.gov/HomeBuyer)) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator](https://irs.gov/SalesTax) ([IRS.gov/SalesTax](https://irs.gov/SalesTax)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.irs.gov/ita): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax law topics.
- [IRS.gov/Forms](https://www.irs.gov/forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

Need someone to prepare your tax return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional

credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.

Coronavirus. [IRS.gov/Coronavirus](#) for links to information on the impact of the coronavirus, as well as tax relief available for

individuals and families, small and large businesses, and tax-exempt organizations.

Employers can register to use Business Services Online.

The Social Security Administration (SSA) offers online service at [SSA.gov/ employer](https://www.ssa.gov/employer) for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to [IRS.gov/ SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always

protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideomultilingua](https://www.youtube.com/irsvideomultilingua)
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL)

Watching IRS videos. The IRS Video portal ([IRSVideos.gov](https://www.irsvideos.gov)) contains video and audio presentations for individuals, small businesses, and tax professionals.

Online tax information in other languages. You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving our multilingual customers by offering OPI services. The OPI Service is a federally

funded program and is available at Taxpayer Assistance Centers (TACs), other IRS offices, and every VITA/TCE return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/ LetUsHelp](https://www.irs.gov/LetUsHelp).

Note. Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

Disasters. Go to [Disaster Assistance and Emergency Relief for Individuals and Businesses](#) to review the available disaster tax relief.

Getting tax forms and publications. Go to [IRS.gov/Forms](#) to view, download, or print all the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](#) to place an order.

Getting tax publications and instructions in eBook format. You can also download and view popular tax publications and instructions

(including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/ebooks](https://www.irs.gov/ebooks).

Note. IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.

- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer [IRS online account..](#)

For more information, go to [IRS.gov/TaxProAccount.](#)

Using direct deposit. The fastest way to receive a tax refund is to file electronically and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also

avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/ DirectDeposit](https://www.irs.gov/directdeposit) for more information on where to find a bank or credit union that can open an account online.

Getting a transcript of your return. The quickest way to get a copy of your tax transcript is to go to [IRS.gov/ Transcripts](https://www.irs.gov/transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a free copy of your transcript. If you prefer, you can order your transcript by calling 800-908-9946.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected

if your SSN is used to file a fraudulent return or to claim a refund or credit.

- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/identitytheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.

- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/ippin).

Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

Note. The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This

applies to the entire refund, not just the portion associated with these credits.

Making a tax payment. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- [IRS Direct Pay](#): Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- [Debit or Credit Card](#): Choose an approved payment processor to pay online or by phone.
- [Electronic Funds Withdrawal](#): Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- [Electronic Federal Tax Payment System](#): Best option for businesses. Enrollment is required.

- [Check or Money Order](#): Mail your payment to the address listed on the notice or instructions.
- [Cash](#): You may be able to pay your taxes with cash at a participating retail store.
- [Same-Day Wire](#): You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise PreQualifier](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

Filing an amended return. Go to [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns.

Note. It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

Note. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that is scheduled to begin providing translations in 2023. You will

continue to receive communications, including notices and letters in English until they are translated to your preferred language.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS TAC. Go to [IRS.gov/ LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/ TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is TAS?

TAS is an ***independent*** organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [*Taxpayer Bill of Rights*](#).

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [*TaxpayerAdvocate.IRS.gov*](#) to help you understand what these rights mean to you and how they apply. These are ***your*** rights. Know them. Use them.

What Can TAS Do For You?

TAS can help you resolve problems that you can't resolve with the IRS.

And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial
- difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices in [every state, the District of Columbia, and Puerto Rico](#). To find your advocate's number:

- Go to [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/contacts);
- Download Pub. 1546, Taxpayer Advocate Service—We Are Here to Help You, available at [IRS.gov/FormsPubs](https://www.irs.gov/forms-pubs). If you do not have Internet access, you can call the IRS toll free at 800-829-3676 and ask for a copy of Pub. 1546; or
- Check your local directory.

You can also call TAS at 877-777-4778 and in:

- American Samoa, the CNMI, and Guam: 808-566-2950 (in Hawaii);

- Puerto Rico, and USVI: 787-522-8600 for Spanish, and 787-522-8601 for English (in Puerto Rico).

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to them at [IRS.gov/ SAMS](https://www.irs.gov/SAMS). Be sure not to include any personal taxpayer information.

TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax

collection disputes. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee for eligible taxpayers. To find an LTC near you, go to

[TaxpayerAdvocate.IRS.gov/ about-us/Low-Income-TaxpayerClinics-LITC](http://TaxpayerAdvocate.IRS.gov/about-us/Low-Income-TaxpayerClinics-LITC) or see IRS [Pub. 4134, Low Income Taxpayer Clinic List](#).

Territory Resources

Addresses of walk-in sites in each territory and other ways to get forms and publications are listed below.

American Samoa

American Samoa Government
Tax Office
Executive Office Building
First Floor
Pago Pago, AS 96799



You can order forms and publications by calling 684-633-4181.



You can download forms by going to [americansamoa.gov/ tax-office](http://americansamoa.gov/tax-office).

CNMI

CNMI

Division of Revenue and Taxation
Dandan Commercial Center

P.O. Box 5234
CHRB Saipan, MP 96950



You can order forms and publications by calling 670-664-1000.



You can download forms by going to [Finance.gov.mp/ forms.php](http://Finance.gov.mp/forms.php).

Guam

Department of Revenue and Taxation
Taxpayer Services Division
P.O. Box 23607
GMF, Guam 96921



For a list of services, go to
MyGuamtax.com.



You can order forms and publications
by calling 670-664-1000.

Puerto Rico

U.S. Internal Revenue Service
48 Carr 165 km.1.2
City View Plaza II Bldg.
Guaynabo, PR 00968-8000



To pay, call (787) 620-2323, Option
2.



Departamento de Hacienda
Negociado de Asistencia
Contributiva

P.O. Box 9024140
San Juan, P.R. 00902-4140



For a list of services, go to
Hacienda.pr.gov.

USVI

U.S. Internal Revenue Service Ron De Lugo
Federal Building and Courthouse
5500 Veterans Drive,
Room 216
Charlotte Amalie, VI 00802

USVI Bureau of Internal Revenue (STT)
6115 Estate Smith Bay
Suite 225
St. Thomas, VI 00802

USVI Bureau of Internal Revenue (STJ)
P.O. Box 8305
St. John, VI 00831

USVI Bureau of Internal Revenue (STX)
4008 Estate Diamond–Plot 7-B
Christiansted, VI 00820-4421



You can order forms and publications by calling 340-715-1040 (STT), 340-777-1446 (STJ), and 340-773-1040 (STX).



You can get forms and publications at the Virgin Islands Bureau of Internal Revenue at bir.vi.gov/form.

Note. The addresses indicated above for the territories are subject to change.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice. The IRS

Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information, we must first tell you

our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all records and other material (in paper or electronic format) you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with the IRS and pay to the United States Treasury any tax for which you are liable. Your response is mandatory under these sections. Section 6109 requires you to provide your identifying number on the return. This is so

we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

We ask for return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow any exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund, and the calculation of

your social security benefits may be affected. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the SSA for use in calculating your social security benefits; to the Department of Justice to enforce the tax laws, both civil and criminal; and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws.

We may disclose your tax information to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the

Internal Revenue Service. We may disclose your tax information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, call or visit any IRS office.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping..... 5 hr., 27 min.

**Learning about the law or
the form.....** 1 hr., 11 min.

Preparing the form..... 4 hr., 1 min.

**Copying, assembling, and
sending the form to the
IRS.....** 1 hr., 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from

[IRS.gov/FormComments](https://www.irs.gov/FormComments) or you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see Where To File in the *General Instructions*, earlier.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products. We can't answer tax questions sent to the above address.