

Employee Tax Compliance Messages

Filing Season 2013



The schedule below contains key tax compliance messages that can be incorporated into your employee communications throughout the year. We encourage you to share this helpful information with your employees using appropriate vehicles such as newsletters, intranet, earnings and leave statements, and closed circuit TV systems, where available.

JANUARY

- » As federal employees, we should all file and pay our federal, state and local income taxes accurately and on time by April 15, even if you are due a refund. You must report all of your taxable income to avoid an understatement of your tax liability.
- » It's your job to make sure that your tax return is filed accurately and timely, even if someone else prepares it. For example, if your spouse or a third party prepares your tax return and files it late, it does not excuse you from the fact that your return was late.
- » Did you or your spouse work an extra job during a furlough period, summertime or the holidays? If so, make sure you receive a W-2 from those employers and list the wages earned on your tax return.
- » Filing electronically? Make sure you receive electronic confirmation of filing from the IRS. Otherwise, your return is not considered filed.

FEBRUARY

- » If you didn't receive all of your W-2s or 1099s by Feb. 1, contact your employers or financial institutions. You must report income from all sources, not just your federal job income. Make sure you receive W-2s from all employers, including any extra jobs you or your spouse may have had in 2012.
- » Almost everyone can prepare and e-file their tax returns for free using Free File or Free File Fillable Forms. Visit www.irs.gov to learn more.
- » File early. That way if you left any information out, there is time for the IRS to notify you of the problem and have you correct it before the due date. Filing early also gives you time to find a problem and file an amended return before the due date. Save your notice(s) for your records.

MARCH

- » Make sure you follow the rules to determine whether you can claim a dependent (see Publication 501, Exemptions, Standard Deduction and Filing Information). If you don't understand a tax issue, research and ask questions.
- » Be very careful that your return is properly completed, signed, includes accurate Social Security numbers, and all necessary schedules and documentation are attached.
- » As a taxpayer and as a federal employee, you must file your tax return accurately and timely by April 15, even if you are due a refund.
- » Consider whether you will need to file an extension. Remember that an extension is for filing, not payment. You must pay the taxes you owe by April 15.
- » The deadline for filing your Federal income tax return or a timely request for automatic extension to file (with some exceptions) is April 15, even if you are due a refund.

APRIL

- » Made A Mistake? Forgot Something? Correct your return by filing a Form 1040X, Amended U.S. Individual Income Tax Return. Do it as soon as you discover your mistake—do not wait for an IRS notice.
- » Are you afraid to file a tax return because you owe money but can't pay? Here's what you need to do. File a tax return or an extension of time to file by the April 15 deadline. There is a big failure-to-file penalty and all you have to do to avoid the filing penalty, is file. After filing, pay what you can because your balance is subject to interest and a monthly late payment penalty.
- » Then contact the IRS to discuss your payment options at 1-800-829-1040. Relief such as a short-term extension to pay, an installment agreement or an offer in compromise may be an option for you.

MAY

- » Did you owe tax this year? Consider increasing your withholding to ensure that you have sufficient tax withheld during 2013. See the Form W-4 Worksheets in Publication 919, How Do I Adjust my Tax Withholding. You can also use the IRS Withholding Calculator located at www.irs.gov . Enter the word "calculator" in the search box.
- » If you have income not subject to withholding, consider increasing your IRS withholding on other wages you may earn to cover the additional tax this income will generate. Alternatively, consider making estimated tax payments. Use the Form 1040 ES worksheet to determine the amount of estimated tax payments necessary.

DECEMBER 2013

- » Make sure employers and financial institutions have your current address to ensure that you receive W-2s and Forms 1099 timely.
- » Consider life events in 2013 and how that may impact your tax situation:
 - Birth/Childhood Changes
 - Marriage/Divorce/Separation
 - Career or Job Changes/Unemployment/Furlough
 - TSP/401k Withdrawal
 - Disasters/Casualties
 - Moving/Home Ownership
 - Foreclosure/Debt Forgiveness
 - Decedents
 - Bankruptcy

PRE-RETIREMENT and RETIREMENT

- » Our tax law provides for a pay-as-you-go system which requires taxes to be paid on income as it is received. To ensure you do not have too much or too little income tax withheld, use the IRS Withholding Calculator. You can find it at www.irs.gov using the search engine and the word "calculator."
- » When you retire, your tax responsibilities don't go away, but they will change. The IRS has a number of publications to help you navigate through the change, including the Tax Guide for the Retiree, Publication 4190. Visit www.irs.gov to view or download and print this valuable tax brochure, or call 1-800-829-3676 to order one for home delivery.