



Department of the Treasury
Internal Revenue Service

Publication 907

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Tax Highlights for Persons with Disabilities

For use in preparing

2014 Returns



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- IRS.gov/Russian (Русский)
- IRS.gov/Chinese ()
- IRS.gov/Vietnamese (Tiếng Việt)

Future Developments

For the latest information about developments related to Publication 907, such as legislation enacted after this publication was published, go to www.IRS.gov/pub907.

What's New

Health care: individual responsibility. You must do one of the following.

- Indicate on Form 1040, line 61, or Form 1040A, line 38, or Form 1040EZ, line 11, that you, your spouse (if filing jointly), and your dependents had health care coverage throughout 2014;
- Claim an exemption from the health care coverage requirement for some or all of 2014 and attach Form 8965; or
- Make a shared responsibility payment if, for any month in 2014, you, your spouse (if filing jointly), or your dependents did not have coverage and do not qualify for a coverage exemption.

See the Instructions for Form 1040, line 61, or Form 1040A, line 38, or Form 1040EZ, line 11, and Form 8965, Health Coverage Exemptions, for more information.

Premium tax credit. You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. See the Instructions for Form 1040, line 69, and Form 8962, Premium Tax Credit, for more information.

Advance payments of the premium tax credit. Advance payments of the premium tax credit may have been made to the health insurer to help pay for the insurance coverage of you, your spouse, or your dependent. If advance payments of the premium tax credit were made, you must file a 2014 tax return and Form 8962. If you enrolled someone who is not claimed as a dependent on your tax return, or for more information, see the Instructions for Form 8962.

Form 1095-A, Health Insurance Marketplace Statement. If you, your spouse, or a dependent enrolled in health insurance through the Marketplace, you should have received Form(s) 1095-A. If you receive Form(s) 1095-A for 2014, save them. They will help you figure your premium tax credit. If you should have received a Form 1095-A but did not, contact the Marketplace.

Medicaid waiver payments. If you are an individual care provider who received certain payments under a Medicaid waiver program for caring for someone who lives in your home with you, you may be able to exclude these payments from your income. See the Instructions for Form 1040, line 21. If you reported these payments on your return for 2013 or an earlier year, see www.irs.gov/Individuals/Certain-Medicaid-Waiver-Payments-May-Be-Excludable-From-Income. You may want to file Form

1040X, Amended U.S. Individual Income Tax Return, to amend that prior-year return.

Payments for injuries from a terrorist attack. You may be able to exclude from your income disability payments you receive for injuries incurred as a direct result of terrorist attacks. See [Terrorist attacks](#).

Expired tax benefits. At the time this publication was prepared for printing, certain tax benefits had expired, including the health coverage tax credit. You can find out whether legislation extended certain tax benefits to allow you to claim them on your 2014 return at www.irs.gov/pub17 or www.irs.gov/form1040.

Introduction

This publication concerns people with disabilities and those who care for them. It includes highlights about:

- Income,
- Itemized deductions,
- Tax credits,
- Household employers, and
- Business tax incentives.

You will find most of the information you need to complete your tax return in its instructions.

See [How To Get Tax Help](#), at the end of this publication, for information about getting publications, forms, and free tax services.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can send your comments from www.irs.gov/formspubs/. Click on “More Information” and then on “Give us feedback.”

You can also write to us at the following address.

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

Ordering forms and publications. Visit www.irs.gov/formspubs/ to download forms and publications, call 1-800-TAX-FORM (1-800-829-3676), or write to the address below and receive a response within 10 days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

Tax questions. If you have a tax question, check the information available on IRS.gov or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

Income

All income is taxable unless it is specifically excluded by law. The following discussions highlight some taxable and nontaxable income items.

Dependent Care Benefits

Dependent care benefits include:

- Amounts your employer paid directly to you or your care provider for the care of your qualifying person(s) while you worked,
- The fair market value of care in a daycare facility provided or sponsored by your employer, and
- Pre-tax contributions you made under a dependent care flexible spending arrangement.

Exclusion or deduction. If your employer provides dependent care benefits under a qualified plan, you may be able to exclude these benefits from your income. Your employer can tell you whether your benefit plan qualifies. To claim the exclusion, you must complete Part III of Form 2441, Child and Dependent Care Expenses. You cannot use Form 1040EZ.

If you are self-employed and receive benefits from a qualified dependent care benefit plan, you are treated as both employer and employee. Therefore, you would not get an exclusion from wages. Instead, you would get a deduction on one of the following Form 1040 schedules: Schedule C, line 14; Schedule E, line 19 or 28; or Schedule F, line 15. To claim the deduction, you must use Form 2441.

The amount you can exclude or deduct is limited to the smallest of:

1. The total amount of dependent care benefits you received during the year,
2. The total amount of qualified expenses you incurred during the year,
3. Your earned income,
4. Your spouse's earned income, or
5. \$5,000 (\$2,500 if married filing separately).

Statement for employee. Your employer must give you a Form W-2 (or similar statement), showing in box 10 the total amount of dependent care benefits provided to you during the year under a qualified plan. Your employer will also include any dependent care benefits over \$5,000 in your wages shown on your Form W-2 in box 1.

Qualifying person(s). A qualifying person is any of the following.

- A qualifying child who is under age 13 whom you can claim as a dependent. If the child turned 13 during the year, the child is a qualifying person for the part of the year he or she was under age 13.
- Your disabled spouse who is not physically or mentally able to care for themselves.
- Any disabled person who was not physically or mentally able to care for themselves whom you can claim as a dependent (or could claim as a dependent except that the person had gross income of \$3,950 or more or filed a joint return).
- Any disabled person who was not physically or mentally able to care for themselves whom you could claim as a dependent except that you (or your spouse if filing jointly) could be claimed as a dependent on another taxpayer's 2014 return.

For information about excluding benefits on Form 1040, Form 1040NR, or Form 1040A, see Form 2441 and its instructions.

Social Security and Railroad Retirement Benefits

If you received social security or equivalent Tier 1 railroad retirement (RRTA) benefits during the year, part of the amount you received may be taxable.

Are any of your benefits taxable? If the only income you received during the year was your social security or equivalent Tier 1 railroad retirement (RRTA) benefits, your benefits generally are not taxable.

If you received income during the year in addition to social security or equivalent Tier 1 railroad retirement (RRTA) benefits, part of your benefits may be taxable if all of your other income, including tax-exempt interest, plus half of your benefits are more than:

- \$25,000 if you are single, head of household, or qualifying widow(er);
- \$25,000 if you are married filing separately and lived apart from your spouse for all of 2014;
- \$32,000 if you are married filing jointly; or
- \$-0- if you are married filing separately and lived with your spouse at any time during 2014.

For more information, see the instructions for Form 1040, lines 20a and 20b; or Form 1040A, lines 14a and 14b; and Publication 915, Social Security and Equivalent Railroad Retirement Benefits.

Supplemental security income (SSI) payments. Social security benefits do not include SSI payments, which are not taxable. Do not include these payments in your income.

Disability Pensions

If you retired on disability, you must include in income any disability pension you receive under a plan that is paid for by your employer. You must report your taxable disability payments as wages on line 7 of Form 1040 or Form 1040A until you reach minimum retirement age. Minimum retirement age generally is the age at which you can first receive a pension or annuity if you are not disabled.



You may be entitled to a tax credit if you were permanently and totally disabled when you retired. See Publication 524, Credit for the Elderly or the Disabled.

Beginning on the day after you reach minimum retirement age, payments you receive are taxable as a pension or annuity. Report the payments on Form 1040, lines 16a and 16b, or on Form 1040A, lines 12a and 12b. See Publication 575, Pension and Annuity Income.

Terrorist attacks. Do not include in your income disability payments you receive for injuries incurred as a direct result of terrorist attacks directed against the United States (or its allies), whether outside or within the United States. However, you must include in your income any amounts that you received that you would have received in retirement had you not become disabled as a result of a terrorist attack.



Contact the company or agency making these payments if it incorrectly reports your payments as taxable income to the IRS on Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., to request that it re-issue the form to report some or all of these payments as nontaxable income on Form W-2, box 12 (under code J), or Form 1099-R, box 1, but not in box 2a. If income taxes are being incorrectly withheld from these payments, you may also submit Form W-4P, Withholding Certificate for Pension or Annuity Payments, to the company or agency to stop the withholding of income taxes from the payments.

Disability payments you receive for injuries not incurred as a direct result of a terrorist attack, or for illnesses or diseases not resulting from an injury incurred as a direct result of a terrorist attack, cannot be excluded from your income under this provision, but may be excludable for other reasons as described in this publication.

Retirement and profit-sharing plans. If you receive payments from a retirement or profit-sharing plan that does not provide for disability retirement, do not treat the payments as a disability pension. The payments must be reported as a pension or annuity.

Accrued leave payment. If you retire on disability, any lump-sum payment you receive for accrued annual leave is a salary payment. The payment is not a disability payment. Include it in your income in the tax year you receive it.

See Publication 525, Taxable and Nontaxable Income.

Military and Government Disability Pensions

Generally, you must report disability pensions as income, but do not include certain military and government disability pensions. See Publication 525.

VA disability benefits. Do not include disability benefits you receive from the Department of Veterans Affairs (VA) in your gross income. If you are a military retiree and do not receive your disability benefits from the VA, see Publication 525 for more information.

Do not include in your income any veterans' benefits paid under any law, regulation, or administrative practice administered by the VA. These include:

- Education, training, and subsistence allowances;
- Disability compensation and pension payments for disabilities paid to veterans or their families;
- Grants for homes designed for wheelchair living;
- Grants for motor vehicles for veterans who lost their sight or the use of their limbs;
- Veterans' insurance proceeds and dividends paid to veterans or their beneficiaries, including the proceeds of a veteran's endowment policy paid before death;
- Interest on insurance dividends left on deposit with the VA;
- Benefits under a dependent-care assistance program;
- The death gratuity paid to a survivor of a member of the Armed Forces who died after September 10, 2001; or
- Payments made under the VA's compensated work therapy program.

Other Payments

You may receive other payments that are related to your disability. The following payments are not taxable.

- Benefit payments from a public welfare fund, such as payments due to blindness.
- Workers' compensation for an occupational sickness or injury if paid under a workers' compensation act or similar law.
- Compensatory (but not punitive) damages for physical injury or physical sickness.
- Disability benefits under a "no-fault" car insurance policy for loss of income or earning capacity as a result of injuries.
- Compensation for permanent loss or loss of use of a part or function of your body, or for your permanent disfigurement.

Long-Term Care Insurance

Long-term care insurance contracts generally are treated as accident and health insurance contracts. Amounts you receive from them (other than policyholder dividends or premium refunds) generally are excludable from income as amounts received for personal injury or sickness. See Publication 525.

Accelerated Death Benefits

You can exclude from income accelerated death benefits you receive on the life of an insured individual if certain requirements are met. Accelerated death benefits are amounts received under a life insurance contract before the death of the insured. These benefits also include amounts received on the sale or assignment of the contract to a viatical settlement provider. This exclusion applies only if the insured was a terminally ill individual or a chronically ill individual. See Publication 525.

Itemized Deductions

If you file Form 1040, to lower your taxable income you generally can claim the standard deduction or itemize your deductions, such as medical expenses, using Schedule A (Form 1040). For impairment-related work expenses, use the appropriate business form (1040 Schedules: C, C-EZ, E, and F; Form 2106, Employee Business Expenses; or Form 2106-EZ, Unreimbursed Employee Business Expenses).

Medical Expenses

When figuring your deduction for medical expenses, you can generally include medical and dental expenses you pay for yourself, your spouse, and your dependents.

Medical expenses are the cost of diagnosis, cure, mitigation, treatment, or prevention of disease and the costs for treatments affecting any part or function of the body. They include the costs of equipment, supplies, diagnostic devices, and transportation for needed medical care and payments for medical insurance.

You can deduct only the amount of your medical and dental expenses that is more than 10% (7.5% if you or your spouse were born before January 2, 1949) of your adjusted gross income shown on Form 1040, line 38.

The following list highlights some of the medical expenses you can include in figuring your medical expense deduction.

- Artificial limbs, contact lenses, eyeglasses, and hearing aids.
- The part of the cost of Braille books and magazines that is more than the price of regular printed editions.
- Cost and repair of special telephone equipment for hearing-impaired persons.

- Cost and maintenance of a wheelchair or a three-wheel motor vehicle commercially known as an “autoette.”
- Cost and care of a guide dog or other animal aiding a person with a physical disability.
- Costs for a school that furnishes special education if a principal reason for using the school is its resources for relieving a mental or physical disability. This includes the cost of teaching Braille and lip reading and the cost of remedial language training to correct a condition caused by a birth defect.
- Premiums for qualified long-term care insurance, up to certain amounts.
- Improvements to a home that do not increase its value if the main purpose is medical care. An example is constructing entrance or exit ramps.

TIP *Improvements that increase a home's value, if the main purpose is medical care, may be partly included as a medical expense. See Publication 502, Medical and Dental Expenses (Including the Health Coverage Tax Credit).*

Impairment-Related Work Expenses

If you are disabled, you can take a business deduction for expenses that are necessary for you to be able to work. If you take a business deduction for these impairment-related work expenses, they are not subject to the 10% (7.5% if you or your spouse is age 65 or older) limit that applies to medical expenses.

You are disabled if you have:

- A physical or mental disability (for example, blindness or deafness) that functionally limits your being employed; or
- A physical or mental impairment (including, but not limited to, a sight or hearing impairment) that substantially limits one or more of your major life activities, such as performing manual tasks, walking, speaking, breathing, learning, or working.

Impairment-related expenses defined. Impairment-related expenses are those ordinary and necessary business expenses that are:

- Necessary for you to do your work satisfactorily;
- For goods and services not required or used, other than incidentally, in your personal activities; and
- Not specifically covered under other income tax laws.

See Publication 502.

Tax Credits

This discussion highlights three tax credits which may lower your tax due and may be refundable.

Child and Dependent Care Credit

If you pay someone to care for your dependent under age 13 or your spouse or dependent who is not able to care for themselves, you may be able to get a credit of up to 35% of your expenses. To qualify, you must pay these expenses so you can work or look for work. The care must be provided for:

1. Your qualifying child who is your dependent and who was under age 13 when the care was provided;
2. Your spouse who was not physically or mentally able to care for themselves and lived with you for more than half the year; or
3. A person who was not physically or mentally able to care for themselves, lived with you for more than half the year, and either:
 - a. Was your dependent, or
 - b. Would have been your dependent except that:
 - i. He or she received gross income of \$3,950 or more,
 - ii. He or she filed a joint return, or
 - iii. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's 2014 return.

You can claim the credit on Form 1040 or 1040A. You cannot claim the credit on Form 1040EZ or Form 1040NR-EZ. You figure the credit on Form 2441.

For more information, see the instructions for Form 1040, line 49, or Form 1040A, line 31, and Publication 503, Child and Dependent Care Expenses.

Credit for the Elderly or the Disabled

You may be able to claim this credit if you are a U.S. citizen or a resident alien and either of the following apply.

- You were 65 or older at the end of 2014.
- You were under 65 at the end of 2014, and retired on permanent or total disability.

You can claim the credit on Form 1040 or 1040A. You figure the credit on Schedule R, Credit for the Elderly or the Disabled.

For more information, see the instructions for Form 1040, line 54; Form 1040A, line 32; and Publication 524, Credit for the Elderly or the Disabled.

Earned Income Credit

This credit is for people who work and have a qualifying child or who meet other qualifications. You can get the credit if your adjusted gross income for 2014 is less than:

- \$14,590 (\$20,020 for married filing jointly) if you do not have a qualifying child,

- \$38,511 (\$43,941 for married filing jointly) if you have one qualifying child,
- \$43,756 (\$49,186 for married filing jointly) if you have two qualifying children, or
- \$46,997 (\$52,427 for married filing jointly) if you have three or more qualifying children.

To figure the credit, use the worksheet in the instructions for Form 1040, 1040A, or 1040EZ. If you have a qualifying child, also complete Schedule EIC, Earned Income Credit, and attach it to your Form 1040 or 1040A. You cannot use Form 1040EZ if you have a qualifying child.

Qualifying child. To be a qualifying child, your child must be younger than you (or your spouse if married filing jointly) and under age 19 or a full-time student under age 24 at the end of 2014, or permanently and totally disabled at any time during 2014, regardless of age.

Earned income. If you are retired on disability, benefits you receive under your employer's disability retirement plan are considered earned income until you reach minimum retirement age. However, payments you received from a disability insurance policy that you paid the premiums for are not earned income.

More information. For more information, including all the requirements to claim the earned income credit, see the instructions for Form 1040, line 66a; Form 1040A, line 42a; Form 1040EZ, line 8a; and Publication 596, Earned Income Credit (EIC).

Household Employers

If you pay someone to work in your home, such as a babysitter or housekeeper, you may be a household employer who has to pay employment taxes.

A person you hire through an agency is not your employee if the agency controls what work is done and how it is done. This control could include setting the fee, requiring regular reports, and providing rules of conduct and appearance. In this case you do not have to pay employment taxes on the amount you pay. But if you control what work is done and how it is done, the worker is your employee. If you possess the right to discharge a worker, that worker is generally considered to be your employee. If a worker is your employee, it does not matter that you hired the worker through an agency or from a list provided by an agency.

To find out if you have to pay employment taxes, see Publication 926, Household Employer's Tax Guide For Wages Paid in 2014.

Business Tax Incentives

If you own or operate a business, or you are looking for work, you should be aware of the following tax incentives for businesses to help persons with disabilities.

- **Deduction for costs of removing barriers to the disabled and the elderly**—This is a deduction a business can take for making a facility or public transportation vehicle more accessible to and usable by persons who are disabled or elderly. See chapter 7 of Publication 535, Business Expenses.
- **Disabled access credit**—This is a nonrefundable tax credit for an eligible small business that pays or incurs expenses to provide access to persons with disabilities. The expenses must be to enable the eligible small business to comply with the Americans With Disabilities Act of 1990. See Form 8826, Disabled Access Credit.
- **Work opportunity credit**—This credit provides businesses with an incentive to hire individuals from targeted groups that have a particularly high unemployment rate or other special employment needs. One targeted group consists of vocational rehabilitation referrals. These are individuals who have a physical or mental disability that results in a substantial handicap to employment. See Form 5884, Work Opportunity Credit.

How To Get Tax Help

Do you need help with a tax issue or preparing your tax return, or do you need a free publication or form?

Preparing and filing your tax return. Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

- Go to IRS.gov and click on the Filing tab to see your options.
- Enter "Free File" in the search box to use brand name software to prepare and *e-file* your federal tax return for free.
- Enter "VITA" in the search box, download the free IRS2Go app, or call 1-800-906-9887 to find the nearest Volunteer Income Tax Assistance or Tax Counseling for the Elderly (TCE) location for free tax preparation.
- Enter "TCE" in the search box, download the free IRS2Go app, or call 1-888-227-7669 to find the nearest Tax Counseling for the Elderly location for free tax preparation.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$53,000 or less, persons with disabilities, the elderly, and limited-English-speaking taxpayers who need help preparing their own tax returns. 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.

Getting answers to your tax law questions. IRS.gov and IRS2Go are ready when you are—24 hours a day, 7 days a week.

- Enter “ITA” in the search box on IRS.gov for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response.
- Enter “Tax Map” or “Tax Trails” in the search box for detailed information by tax topic.
- Enter “Pub 17” in the search box to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2014 tax changes, and thousands of interactive links to help you find answers to your questions.
- Call TeleTax at 1-800-829-4477 for recorded information on a variety of tax topics.
- Access tax law information in your electronic filing software.
- Go to IRS.gov and click on the Help & Resources tab for more information.

Tax forms and publications. You can download or print all of the forms and publications you may need on IRS.gov/formspubs. Otherwise, you can:

- Go to IRS.gov/orderforms to place an order and have forms mailed to you, or
- Call 1-800-829-3676 to order current-year forms, instructions, publications, and prior-year forms and instructions (limited to 5 years).

You should receive your order within 10 business days.

Where to file your tax return.

- There are many ways to file your return electronically. It’s safe, quick and easy. See *Preparing and filing your tax return*, earlier, for more information.
- See your tax return instructions to determine where to mail your completed paper tax return.

Getting a transcript or copy of a return.

- Go to IRS.gov and click on “Get Transcript of Your Tax Records” under “Tools.”
- Download the free IRS2Go app to your smart phone and use it to order transcripts of your tax returns or tax account.
- Call the transcript toll-free line at 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to IRS.gov and click on the Tools bar to use these and other self-service options.

- The [Earned Income Tax Credit Assistant](#) determines if you are eligible for the EIC.
- The [First Time Homebuyer Credit Account Look-up](#) tool provides information on your repayments and account balance.
- The [Alternative Minimum Tax \(AMT\) Assistant](#) determines whether you may be subject to AMT.
- The [Online EIN Application](#) helps you get an Employer Identification Number.
- The [IRS Withholding Calculator](#) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The [Electronic Filing PIN Request](#) helps to verify your identity when you do not have your prior-year AGI or prior-year self-selected PIN available.

Understanding identity theft issues.

- Go to IRS.gov/uac/Identity-Protection for information and videos.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit www.irs.gov/identitytheft to learn what steps you should take.

Checking on the status of a refund.

- Go to IRS.gov/refunds.
- Download the free IRS2Go app to your smart phone and use it to check your refund status.
- Call the automated refund hotline at 1-800-829-1954.

Making a tax payment. You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. The IRS uses the latest encryption technology and does not store banking information. It’s easy and secure and much quicker than mailing in a check or money order. Go to IRS.gov and click on the Payments tab or the “Pay Your Tax Bill” icon to make a payment using the following options.

- [Direct Pay](#) (only if you are an individual who has a checking or savings account).
- Debit or credit card.
- Electronic Federal Tax Payment System.
- Check or money order.

What if I can’t pay now? Click on the Payments tab or the “Pay Your Tax Bill” icon on IRS.gov to find more information about these additional options.

- An [online payment agreement](#) determines if you are eligible to apply for an installment agreement if you cannot pay your taxes in full today. With the needed

information, you can complete the application in about 30 minutes, and get immediate approval.

- An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the [Offer in Compromise Pre-Qualifier](#) to confirm your eligibility.

Checking the status of an amended return. Go to IRS.gov and click on the Tools tab and then [Where's My Amended Return?](#)

Understanding an IRS notice or letter. Enter "Understanding your notice" in the search box on IRS.gov to find additional information about your IRS notice or letter.

Visiting the IRS. Locate the nearest Taxpayer Assistance Center using the Office Locator tool on IRS.gov. Enter "office locator" in the search box. Or choose the "Contact Us" option on the IRS2Go app and search Local Offices. Before you visit, use the Locator tool to check hours and services available.

Watching IRS videos. The IRS Video portal [IRSVideos.gov](#) contains video and audio presentations on topics of interest to individuals, small businesses, and tax professionals. You'll find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

Getting tax information in other languages. For taxpayers whose native language is not English, we have the following resources available.

1. Taxpayers can find information on IRS.gov in the following languages.
 - a. [Spanish](#).
 - b. [Chinese](#).
 - c. [Vietnamese](#).
 - d. [Korean](#).
 - e. [Russian](#).
2. The IRS Taxpayer Assistance Centers provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an **independent** organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you

know and understand your rights under the [Taxpayer Bill of Rights](#).

What Can the Taxpayer Advocate Service Do For You?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our 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 Us?

We have offices [in every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is in your local directory and at [taxpayeradvocate.irs.gov](#). You can also call us at 1-877-777-4778.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at [taxpayeradvocate.irs.gov](#) can help you understand [what these rights mean to you](#) and how they apply. These are **your** rights. Know them. Use them.

How Else Does the Taxpayer Advocate Service Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at [irs.gov/sams](#).

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. To find a clinic near you, visit [irs.gov/litc](#) or see IRS Publication 4134, [Low Income Taxpayer Clinic List](#).