### Common Issues

This document is intended to help congressional staff find publicly available information. The document itself is not official guidance. However, it does provide hyperlinks to www.IRS.gov, where official IRS guidance is posted.

# What to do if a constituent asks about......

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# **Tax filing questions**

### Tax forms

- 1. Where can I find blank tax forms to download?
- 2. Can I order tax forms online to be mailed to me?
- 3. What number can I call to order tax forms? Call 800-TAX-FORM (800-829-3676).
- 4. What if my employer hasn't provided my W-2?
- 5. What form do I use to request an extension to file my return?
- 6. What if I need blank tax forms for a prior year?

### Common Issues

# Tax preparation

- 1. Is there a volunteer tax preparation site in my area?
- 2. Can I file my tax return electronically for free?
- 3. My taxes are a bit more than basic. What should I look for in a paid preparer?
- 4. Is there a <u>list of paid preparers</u> in my area who hold professional credentials or other qualifications?

#### Tax credits

- 1. Who can claim the Earned Income Tax Credit?
- 2. I made some energy efficient improvements to my home. Can I claim a credit?
- 3. I paid college expenses for my child this year. What tax benefits are available?
- 4. I'm a Trade Adjustment Assistance recipient. May I claim the <u>Health Coverage Tax Credit</u>?

### Tax refunds

- 1. When will I get my refund?
- 2. I lost my refund check. What should I do?
- 3. Can my refund be offset to other debts I owe?
- 4. How can I find out more about a refund offset? Contact the Treasury Offset Program call center at 800-304-3107.

### Tax payments

- 1. May I use a debit or credit card to pay taxes I owe?
- 2. May I set up a payment plan online?
- 3. My former spouse owes taxes I don't think I should be responsible for. Can I get innocent spouse relief?
- 4. How do I file an offer in compromise?

### Amending a return

- 1. What form should I file to amend a previously filed return?
- 2. Can I check on the status of a Form 1040X?

## **Identity theft and other scams**

- Someone stole my wallet and now has my Social Security number. How do I report identity theft to the IRS?
- 2. What is the Security Summit doing to reduce tax-related ID theft?
- 3. How can I find out about tax scams and schemes?
- 4. How do I report suspected tax fraud to the IRS?
- 5. How can I report waste, fraud, or abuse by the IRS?

# **Special categories of taxpayers**

#### **Armed Forces and Veterans' issues**

1. Are there special tax considerations for members of the Armed Forces?

### Common Issues

- 2. How can I find out if an area I served in was designated as a combat zone?
- 3. Does the IRS have information to help <u>veterans</u> file their taxes?

#### Senior citizens' issues

- 1. I'm retired. Do I still need to file a tax return?
- 2. Are my Social Security benefits taxable?
- 3. What's a <u>required minimum distribution</u> (RMD), and when do I have to start taking those from my pension plan?
- 4. Can I donate my RMD directly to a charitable organization?

#### International issues

- 1. I'm not eligible for a Social Security Number. How do I apply for an <u>Individual Taxpayer Identification (ITIN) Number?</u> Will my <u>ITIN expire?</u>
- 2. I have a foreign bank account. What are the <u>reporting requirements</u> under FBAR and Title 31?
- 3. I am a U.S. citizen living abroad. How are my taxes affected?
- 4. I am a <u>citizen of another country</u> currently living in the U.S. What are my tax obligations?
- 5. What's the number for the IRS's International Taxpayer Customer Service line? Call 267-941-1000.

### Starting/operating a business

- 1. How do I get an Employer Identification Number for my business?
- 2. How do I register to pay my taxes through the <u>Electronic Federal Tax Payment System</u>?
- 3. I'm getting ready to hire employees. What are my <u>tax responsibilities as an</u> employer?
- 4. How do I know if a worker is an <u>employee or an independent contractor</u>? Will the IRS help make that determination?
- 5. I operate a trucking business and need to file a Heavy Vehicle Use Tax return. Where can I get information about Form 2290?
- 6. I <u>rent a spare bedroom</u> in my home to tourists. How do I report that on my tax return?
- 7. What's the number for IRS customer service for businesses? 800-TAX-4933

### **Disaster assistance**

- 1. I'm an individual/small business in an area that was recently impacted by a natural disaster. Does the IRS provide <u>assistance to victims of disasters</u>?
- 2. How do I claim a loss on my tax return as a result of a disaster?

## **Exempt organizations**

- 1. How do I check an organization's exempt status?
- 2. How does my organization apply to be tax exempt?
- 3. Can an application for exempt status be expedited?

#### Common Issues

- 4. What are the <u>annual filing requirements</u> for exempt organizations?
- 5. What's the number for EO customer assistance? 877-TAX-5500

## Other topics

- 1. Where can I find tips and helpful information during filing season?
- 2. If I'm having trouble getting an issue resolved, how do I contact the <u>Taxpayer</u> Advocate Service?
- 3. I'm a low income taxpayer who's being audited by the IRS. How can I get help?
- 4. I received a notice from the IRS. Can I get assistance with that at an IRS Taxpayer Assistance Center (TAC) in my area? I understand I need to make an appointment at the TAC. What number do I call? Call 844-545-5640.
- 5. How can I order a <u>copy of my tax return</u> or get my <u>tax account transcript</u> from the IRS?
- 6. How do I let the IRS know I've changed my address?
- 7. What's the <u>Taxpayer Bill of Rights</u>?
- 8. Does the IRS have products and services available in languages other than English? Yes, click on *Languages* in the upper right hand corner of the <u>irs.gov</u> homepage.