

Sample article for organizations to use to reach customers

Customize and post the following article on your websites and/or use in other communication vehicles, to assist your customers in satisfying their tax filing liabilities.

Need to file past due tax returns? The IRS can help

Who do you call when you need assistance catching up on past due federal tax obligations? If you said, **the IRS**, you are correct. *Never fear, the IRS is here.* The IRS wants to help you file your overdue tax returns. They have programs and a wealth of information available to make filing as easy as possible.

Help is here

You can get free help to prepare your return by visiting a Volunteer Income Tax Assistance site that's currently open. Trained community volunteers can prepare your return and determine whether you qualify for the [Earned Income Tax Credit](#) or other refundable credits. To find an open VITA site near you just visit the [IRS.gov](#) website.

If you pay someone to prepare your taxes, be sure to choose a qualified tax return preparer. Tips are available at [IRS.gov](#) to help you avoid becoming a victim of fraud.

What to bring

You will need all Forms W-2 and 1099, documentation to support all deductions, credits and all other income records. Bring proof of identification, such as a valid photo ID, Social Security card or Individual Taxpayer Identification letter for yourself, your spouse and any dependents claimed on the return. Direct deposit of your refunds require proof of a bank account, like a voided check.

Do-It-Yourself

If you prepare your own return, information is also available about [Free File and Fillable Tax Forms](#). You can find out if you are eligible for the Earned Income Tax Credit by answering questions and providing basic income information using the [EITC Assistant](#). The assistant also calculates the amount of EITC you may receive and is available in both English and Spanish.

Current and prior year tax forms and instructions are available on the IRS [Forms and Publications Web page](#) or by calling toll-free 1-800-TAX-FORM (1-800-829-3676). If you are missing Forms W-2, 1098, 1099 or 5498 for tax years 2007, 2008 or 2009 — request copies from your employer, bank or other payer. [For copies or transcripts of your tax return](#), call 1-800-908-9946 or file Form 4506-T, *Request for Transcript of Tax Return*.

Questions

[IRS Taxpayer Assistance Centers](#) are your source for personal tax help when you believe your tax issue cannot be handled online or by phone, and you want face-to-face tax assistance. You can locate the nearest IRS Taxpayer Assistance Center and find a [list of local offices](#) and their hours of service on IRS.gov.

Don't short yourself

It is possible the IRS may have already filed returns for you. Under Section 6020(b) of the Internal Revenue Code, the IRS may file a Substitute for Return when you do not file a return on your own. These types of returns are prepared at the highest tax rate. You may be eligible for a lower rate if you have dependents or itemized deductions to claim, are eligible for the Earned Income Tax Credit, etc. — the only way to get the maximum benefit is to file a return.

To receive credit for your future Social Security benefits from self-employment income, you must ensure that income is filed with the IRS. You only have three years to file and claim a refund of overpaid withholding.

If you are due refunds, filing the returns will close your case. Under current law, refunds more than three years old are lost and cannot be applied to other tax due. Penalties and interest may apply if you owe taxes. The failure to file penalty is a maximum of 25 percent of the tax due on each return. Penalties and interest can drastically exceed the tax due on returns more than three years old.

Paying your tax debt

[Online Payment Agreements](#) are available should you find that you owe. In addition, you can also make an [Offer in Compromise](#). However, you should be aware that **all** legally required tax returns **must be filed** in order to be eligible for an OIC.

Note: Refunds less than three years old will be applied to any amounts still owed to the IRS and may be used to satisfy unpaid child support or past due federal debts, such as student loans.