

# Publication 225

## Farmer's Tax Guide

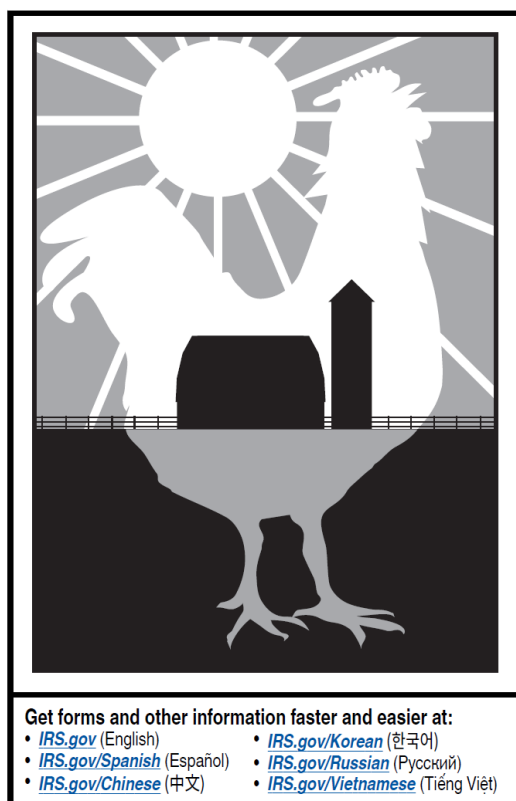
For use in preparing **2023** Returns

**Acknowledgment:** The valuable advice and assistance given us each year by the National Farm Income Tax Extension Committee is gratefully acknowledged.

Volume 10 of 10



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## **Fuels Used for Household Purposes or Other Than as a Fuel for Propulsion Engines**

You may be eligible to claim a credit or refund for the excise tax on undyed diesel fuel or kerosene used for home heating, lighting, and cooking. This also applies to diesel fuel and kerosene used in a home generator to produce electricity for home use. Home use of a fuel doesn't include use in a propulsion engine and it's also not considered an off-highway business use.

### **How To Claim a Credit or Refund**

You may be able to claim a credit or refund of the excise tax on fuels you use for nontaxable uses. The basic rules for claiming credits and refunds are listed in [Table 14-2](#).

## Table 14-2. **Claiming a Credit or Refund of Excise Taxes**

This table gives the basic rules for claiming a credit or refund of excise taxes on fuels used for a nontaxable use.

	<b>Credit</b>	<b>Refund</b>
<b>Which form to use</b>	Form 4136, Credit for Federal Tax Paid on Fuels	Form 8849, Claim for Refund of Excise Taxes; and Schedule 1 (Form 8849), Nontaxable Use of Fuels
<b>Type of form</b>	Annual	Quarterly

<b>When to file</b>	With your income tax return	By the last day of the quarter following the last quarter included in the claim
<b>Amount of tax</b>	Any amount	\$750 or more <sup>1</sup>
<sup>1</sup> You may carry over an amount less than \$750 to the next quarter.		



Keep at your principal place of business all records needed to enable the IRS to verify that you are the person entitled to claim a credit or refund and the amount you claimed. You don't have to use any special form, but the records should establish the following information.

- The total number of gallons bought and used during the period covered by your claim.
- The date of each purchase.
- The names and addresses of suppliers and amounts bought from each during the period covered by your claim.
- The nontaxable use for which you used the fuel.
- The number of gallons used for each nontaxable use.

It's important that your records separately show the number of gallons used for each nontaxable use that qualifies as a claim. For more information about recordkeeping, see Pub. 583, *Starting a Business and Keeping Records*.

**Credit or refund.** A credit is an amount that reduces the tax on your income tax return when you file it at the end of the year. If you

meet certain requirements, you may claim a refund during the year instead of waiting until you file your income tax return.

***Credit only.*** You can claim the following taxes only as a credit on your income tax return.

- Tax on gasoline and aviation gasoline you used on a farm for farming purposes.
- Tax on fuels (including undyed diesel fuel or undyed kerosene) you used for nontaxable uses if the total for the tax year is less than \$750.
- Tax on fuel you didn't include in any claim for refund previously filed for any quarter of the tax year.

## **Claiming a Credit**

You make a claim for a fuel tax credit on Form 4136 and attach it to your income tax return. Don't claim a credit for any excise tax for which you have filed a refund claim.

**How to claim a credit.** How you claim a credit depends on whether you are an individual, partnership, corporation, S corporation, trust, or farmers' cooperative association.

***Individuals.*** You claim the credit on the "Credit for federal tax on fuels" line of your Form 1040 or 1040SR. If you wouldn't otherwise have to file an income tax return, you must do so to get a fuel tax credit.

***Partnerships.*** Partnerships claim the credit by including a statement on Schedule K1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., showing each partner's share of the number of gallons of each fuel sold or used for a nontaxable use, the type of use, and the applicable credit per gallon. Each partner claims the credit on his or her income tax return for the partner's share of the fuel used by the partnership.

***Other entities.*** Corporations, S corporations, farmers' cooperative associations, and trusts



make the claim on the appropriate line of their income tax return.

**When to claim a credit.** You can claim a fuel tax credit on your income tax return for the year you used the fuel.



*You may be able to make a fuel tax claim on an amended income tax return for the year you used the fuel.*

*A claim for credit or refund of an overpayment must generally be filed within the later of:*

- *3 years from the date the original return was filed, or*
- *2 years from the date the tax was paid.*

## **Claiming a Refund**

If eligible, you can claim a refund of excise taxes using Schedule 1 (Form 8849); if you file Form 720, you can use its Schedule C to claim a refund for the quarter; if you file Form 4136, you can use it to claim a refund for

your tax year by attaching it to your tax return. Don't claim a refund on any of these forms for any amount that you have filed, or will file, a claim for refund on another form.

You can use Schedule 1 (Form 8849) to file a claim for a refund for any quarter of your tax year for which you can claim \$750 or more. This amount is the excise tax on all fuels used for a nontaxable use during that quarter or any prior quarter (for which no other claim has been filed) during the tax year.

If you can't claim at least \$750 at the end of a quarter, you carry the amount over to the next quarter of your tax year to determine if you can claim at least \$750 for that quarter. If you can't claim at least \$750 at the end of the fourth quarter of your tax year, you must claim a credit on your income tax return using Form 4136. Only one claim can be filed for a quarter.



*You can't claim a refund for excise tax on gasoline and aviation gasoline used on a farm for farming purposes. You must claim a credit on your income tax return for the tax.*

**How to file a quarterly claim.** File the claim for refund by completing Schedule 1 (Form 8849) and attaching it to Form 8849. Send it to the address shown in the instructions. If you file Form 720, you can use its Schedule C for your refund claims. See the Instructions for Form 720.

**When to file a quarterly claim.** You must file a quarterly claim by the last day of the first quarter following the last quarter included in the claim. If you don't file a timely refund claim for the fourth quarter of your tax year, you will have to claim a credit for that amount on your income tax return, as discussed earlier.



*In most situations, the amount claimed as a credit or refund will be less than the amount of fuel tax paid, because the Leaking Underground Storage Tank (LUST) tax of \$0.001 per gallon is generally not subject to credit or refund.*

## **Including the Credit or Refund in Income**

Include any credit or refund of excise taxes on fuels in your gross income if you claimed the total cost of the fuel (including the excise taxes) as an expense deduction that reduced your income tax liability.

Which year you include a credit or refund in gross income depends on whether you use the cash or an accrual method of accounting.

**Cash method.** If you use the cash method and file a claim for refund, include the refund amount in gross income for the tax year in which you receive the refund. If you claim a credit on your income tax return, include the

credit amount in gross income for the tax year in which you file Form 4136. If you file an amended return and claim a credit, include the credit amount in gross income for the tax year in which you receive the credit.

***Example.*** Morgan Brown, a farmer who uses the cash method, filed a 2023 Form 1040 on March 3, 2024. On the Schedule F, Morgan deducted the total cost of gasoline (including \$110 of excise taxes) used on the farm for farming purposes. Then, on Form 4136, Morgan claimed the \$110 as a credit, then reports the \$110 as other income on line 8 of the 2023 Schedule F.

**Accrual method.** If you use an accrual method, include the amount of credit or refund in gross income for the tax year in which you used the fuels. It doesn't matter whether you filed for a quarterly refund or claimed the entire amount as a credit.

**Example.** Amy Johnson, a farmer who uses the accrual method, files a 2023 Form 1040 on April 15, 2024. On Schedule F, Amy deducts the total cost of gasoline (including \$155 of excise taxes) used on the farm for farming purposes during 2023. On Form 4136, Amy claims the \$155 as a credit, then reports the \$155 as other income on line 8 of 2023 Schedule F.

# **15.**

## **Estimated Tax**

### **Introduction**

Estimated tax is the method used to pay tax on income that is not subject to withholding. See Pub. 505 for the general rules and requirements for paying estimated tax. If you are a qualified farmer, defined below, you are subject to the special rules covered in this chapter for paying estimated tax.

### **Topics**

This chapter discusses:

- Special estimated tax rules for qualified farmers
- Estimated tax penalty

### **Useful Items**

You may want to see:

## **Publication**

☐ **505** Tax Withholding and Estimated Tax  
**Form (and Instructions)**

☐ **1040** U.S. Individual Income Tax Return

☐ **1040SR** U.S. Tax Return for Seniors

☐ **1040ES** Estimated Tax for Individuals

☐ **2210F** Underpayment of Estimated Tax  
by Farmers and Fishermen

See [chapter 16](#) for information about getting publications and forms.

## **Special Estimated Tax Rules for Qualified Farmers**

Special rules apply to the payment of estimated tax by individuals who are qualified farmers. If you are not a qualified farmer, as defined next, see Pub. 505 for the estimated tax rules that apply.



## Qualified Farmer

An individual is a qualified farmer for 2023 if at least two-thirds of their gross income from all sources for 2022 or 2023 was from farming. See

[Gross Income](#) next for information on how to figure your gross income from all sources, and see [Gross Income From Farming](#), later, for information on how to figure your gross income from farming. See also [Percentage From Farming](#), later, for information on how to determine the percentage of your gross income from farming.

## Gross Income

Gross income is all income you receive in the form of money, goods, property, and services that is not exempt from income tax. On a joint return, you must add your spouse's gross income to your gross income. To decide whether two-thirds of your gross income was from farming, use as your gross income the

total of the following income (not loss) amounts from your tax return.

- Wages, salaries, tips, etc.
- Taxable interest.
- Ordinary dividends.
- Taxable refunds, credits, or offsets of state and local income taxes.
- Gross business income from Schedule C (Form 1040).
- Capital gains from Schedule D (Form 1040). Losses are not netted against gains.
- Gains on sales of business property from Form 4797.
- Taxable IRA distributions, pensions, annuities, and social security benefits.
- Gross rental income from Schedule E (Form 1040).

- Gross royalty income from Schedule E (Form 1040).
- Taxable net income from an estate or trust reported on Schedule E (Form 1040).
- Income from a Real Estate Mortgage Investment Conduit reported on Schedule E (Form 1040).
- Gross farm rental income from Form 4835.
- Gross farm income from Schedule F (Form 1040).
- Your distributive share of gross income from a partnership, or limited liability company treated as a partnership, from Schedule K1 (Form 1065).
- Your pro rata share of gross income from an S corporation, from Schedule K1 (Form 1120S).
- Unemployment compensation.

- Other income not included with any of the items listed above.



*The calculation of farm income for soil and water conservation expenses differs from the calculations for income averaging and estimated tax payments. See [Income Averaging for Farmers](#) and [Estimated Tax](#), earlier.*

## **Gross Income From Farming**

Gross income from farming is income from cultivating the soil or raising agricultural commodities. It includes the following amounts.

- Income from operating a stock, dairy, poultry, bee, fruit, or truck farm.
- Income from a plantation, ranch, nursery, range, orchard, or oyster bed.
- Crop shares for the use of your land.
- Gains from sales of draft, breeding, dairy, or sporting livestock.

Gross income from farming is the total of the following amounts from your tax return.

- Gross farm income from Schedule F (Form 1040).
- Gross farm rental income from Form 4835.
- Gross farm income from Schedule E (Form 1040), Parts II and III.
- Gains from the sale of livestock used for draft, breeding, sport, or dairy purposes reported on Form 4797.
- Gains from the sale of depreciable farm equipment reported on Form 4797.

For more information about income from farming, see [chapter 3](#).



*Farm income does not include:*

- *Wages you receive as a farm employee,*

- *Income you receive from contract grain harvesting and hauling with workers and machines you furnish, and*
- *Gains you receive from the sale of farmland.*

## **Percentage From Farming**

Figure your gross income from all sources, discussed earlier. Then, figure your gross income from farming, discussed earlier.

Divide your farm gross income by your total gross income to determine the percentage of gross income from farming.

**Example 1.** You had the following total gross income and farm gross income amounts in 2023.

## Gross Income

	<u>Total</u>	<u>Farm</u>
Taxable interest . . . . .	\$3,000	
Dividends . . . . .	500	
Rental income (Sch E) . . . .	41,500	
Farm income (Sch F) . . . . .	75,000	\$75,000
Gain (Form 4797) . . . . .	5,000	5,000
	<hr/>	<hr/>
<b>Total . . . . .</b>	<b><u><u>\$125,000</u></u></b>	<b><u><u>\$80,000</u></u></b>

Schedule D showed gain from the sale of dairy cows carried over from Form 4797 (\$5,000) in addition to a loss from the sale of corporate stock (\$2,000). However, that loss is not netted against the gain to figure your total gross income or gross farm income. Your gross farm income is 64% of your total gross income ( $\$80,000 \div \$125,000 = 0.64$ ).

Because your gross farm income is less than two-thirds of your total gross income, you are

not a qualified farmer and the general estimated tax rules apply.

## **Special Rules for Qualified Farmers**

The following special estimated tax rules apply if you are a qualified farmer for 2023.

- You do not have to pay estimated tax if you file your 2023 tax return and pay all the tax due by March 1, 2024.
- You do not have to pay estimated tax if your 2023 income tax withholding (including any amount applied to your 2023 estimated tax from your 2022 return) will be at least  $66\frac{2}{3}\%$  (0.6667) of the total tax shown on your 2023 tax return or 100% of the total tax shown on your 2022 return.
- If you must pay estimated tax, you are required to make only one estimated tax payment (your required annual payment) by January 15, 2024, using special rules



to figure the amount of the payment. See [Required Annual Payment](#) next for details.

[Figure 15-1](#) presents an overview of the special estimated tax rules that apply to qualified farmers.

**Example 2.** Assume the same facts as in [Example 1](#). Your gross farm income is 64% of your total income. Therefore, based on your 2023 income, you don't qualify to use the special estimated tax rules for qualified farmers. However, you do qualify if at least two-thirds of your 2022 gross income was from farming.

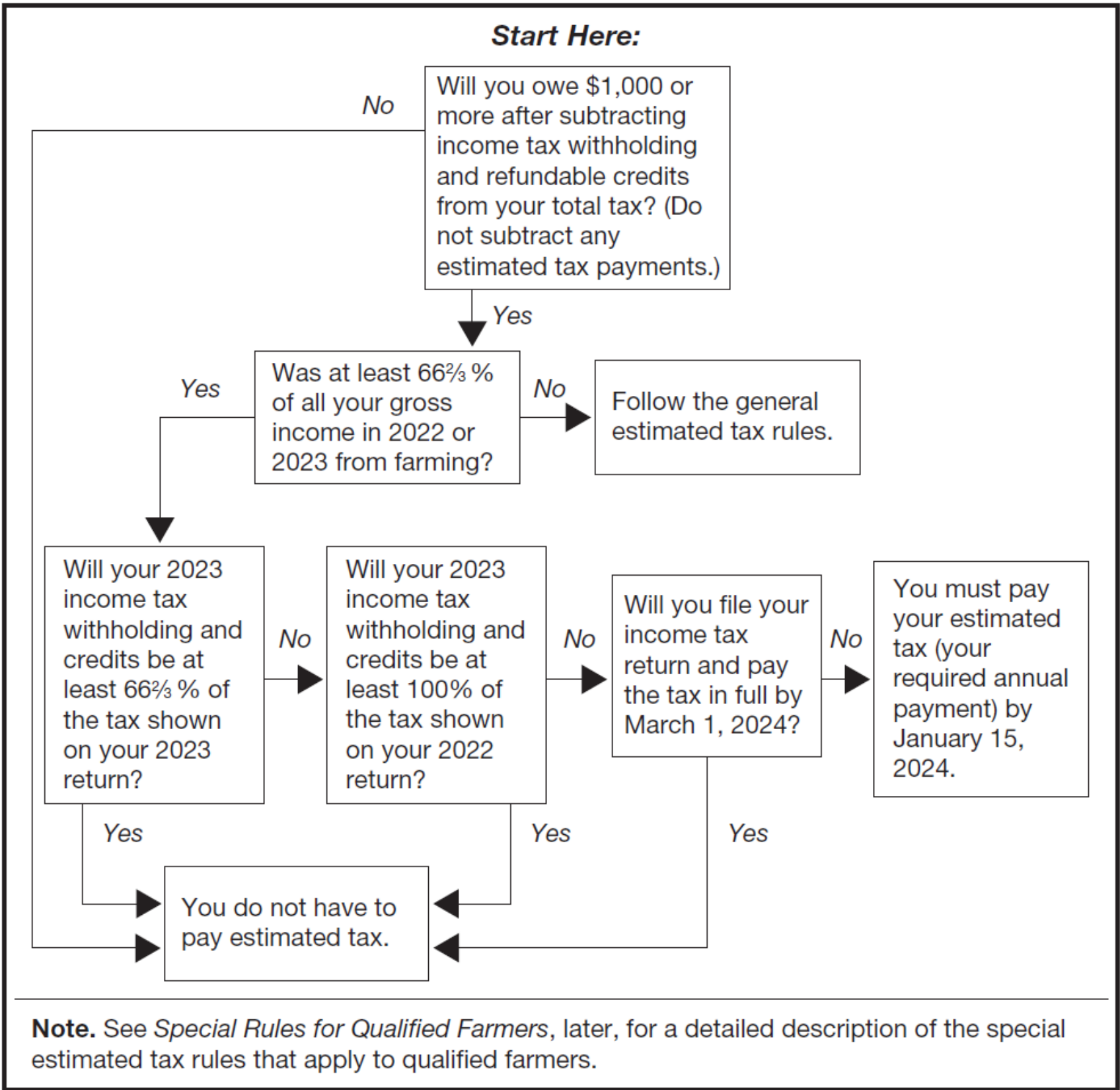
**Example 3.** Assume the same facts as in [Example 1](#), except that your farm income from Schedule F was \$90,000 instead of \$75,000. This made your total gross income \$140,000 (\$3,000 + \$500 + \$41,500 + \$90,000 + \$5,000) and your farm gross income \$95,000 (\$90,000 + \$5,000). You qualify to use the special estimated tax rules for qualified farmers, because 67.9% (at least

two-thirds) of your gross income is from farming ( $\$95,000 \div \$140,000 = 0.679$ ).



*If your farm income falls below two-thirds for the previous year and current year, you may no longer meet the Qualified Farmer Designation.*

Figure 15-1. **Estimated Tax for Farmers**



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## **Required Annual Payment**

If you are a qualified farmer and must pay estimated tax for 2023, use the worksheet on Form 1040-ES to figure the amount of your required annual payment. Apply the following special rules for qualified farmers to the worksheet.

- On line 12a, multiply line 11c by  $66\frac{2}{3}\%$  (0.6667).
- On line 12b, enter 100% of the tax shown on your 2022 tax return regardless of the amount of your adjusted gross income. For this purpose, the “tax shown on your 2022 tax return” is the amount on line 16 of your 2022 return modified by certain adjustments. For more information, see chapter 2 of Pub. 505.

## **Estimated Tax Penalty for 2023**

If you do not pay all your required estimated tax for 2023 by January 15, 2024, or file your

2023 return and pay any tax due by March 1, 2024, you may owe a penalty. Use Form 2210-F to determine if you owe a penalty. See the Instructions for Form 2210-F. Also, see the Instructions for Form 2210-F for information on how to request a waiver of the penalty.



*If you receive a penalty notice, do not ignore it, even if you think it is wrong.*

*You may get a penalty notice even if you filed your return on time, attached Form 2210-F, and met the gross income from farming requirement. If you receive a penalty notice for underpaying estimated tax and you think it is wrong, write to the address on the notice. Explain why you think the notice is wrong. Include a computation like the one in [Example 1](#) (earlier), showing that you met the gross income from farming requirement.*

# 16.

## 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, efilg, 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 8009069887 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 8882277669 for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use Mil Tax, a free tax service offered by the Department of Defense through Military One Source. For more information, go to [MilitaryOneSource](https://www.militaryonesource.com/MilTax) ([MilitaryOneSource.mil/MilTax](https://www.militaryonesource.com/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](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant](https://www.irs.gov/EITCAssistant) ([IRS.gov/EITCAssistant](https://www.irs.gov/EITCAssistant)) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application](https://www.irs.gov/EIN) ([IRS.gov/EIN](https://www.irs.gov/EIN)) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator](https://www.irs.gov/W4app) ([IRS.gov/W4app](https://www.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://www.irs.gov/HomeBuyer) ([IRS.gov/HomeBuyer](https://www.irs.gov/HomeBuyer)) tool

provides information on your repayments and account balance.

- The [\*Sales Tax Deduction Calculator\*](#) ([\*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\*](#): A variety of tools to help you get answers to some of the most common tax questions.
- [\*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\*](#): 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.** Go to [\*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\*](#) for fast, free, and secure online W2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W2, Wage and Tax Statement, and Form W2c, 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 8336900598. 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](https://www.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](https://www.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 8009089946.

## **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](https://www.irs.gov/OPA) ([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 Pre-Qualifier](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 1040X 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 multiyear 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](#). Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/contacts). You can also call them at 8777774778.

## **How Else Does TAS Help Taxpayers?**

TAS works to resolve largescale 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).

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

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To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

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