

Navigating the IRS - Oil Spill Tax Information & Assistance

Internet



Visit the Oil Spill Information Center at www.irs.gov (keyword search: gulf oil spill) to obtain the latest oil spill information including:

- **Oil Spill Payments & Claims Guidance** – Answers to frequently asked questions about oil spill payments
- **The “What Ifs” of an Economic Downturn** – A tax center for assistance with the tax impact of job loss, etc.
- **Tax Information for Individuals and the Small Business and Self-Employed Tax Center** – Extensive tax information and guidance for business and non-business owners
- **Related Oil Spill Items** – Links to commonly requested published products and electronic information

- **Forms and Publication** – Access, view or print IRS products

Also visit www.irs.gov and search the following topics:

- **Form 1040 Instructions** – Find out how to report the information on Form 1099-MISC to the IRS
- **Filing Late and/or Paying Late** – What are your options if you have a balance due? Why should you file your return by the filing deadline?
- **Notice CP 2000 FAQ** – Answers to frequently asked questions about why you received this notice
- **Taxpayer Advocate Service (TAS)** – Your voice at the IRS. Call TAS if you’re having economic problems, if you need help resolving an IRS problem, or you believe an IRS system or procedure isn’t working as it should. Call toll-free at 1-877-777-4778 or go to www.TaxpayerAdvocate.irs.gov

Community



Free Tax Return Assistance

The Form 1040 instructions booklet and www.irs.gov (keyword search: VITA) contains specific information about these programs:

Volunteer Income Tax Assistance

– Available to individuals with low-to moderate-income (generally \$49,000 and below) and those who cannot prepare their own tax return

Tax Counseling for the Elderly

– Available to individuals age 60 and older

IRS Free file

– Complete your own return using the IRS Free file services on www.irs.gov (keyword search: Free File)

Low Income Taxpayer Clinics

Available to eligible low income or English as a second language (ESL) taxpayers seeking assistance with IRS audits, appeals and collection disputes including representation before the IRS.

–For specific requirements and locations in your state - www.irs.gov (keyword search: LITC assistance)

Telephone



For assistance with matters that cannot be resolved through community resources, online or by reviewing the Form 1040 instructions booklet and Publication 17 call:

Oil Spill Hotline: 1-866-562-5227

Taxpayer Advocate Service: 1-877-777-4778

Forms & Publications: 1-800-829-3676

Individuals: 1-800-829-1040

Business & Specialty Tax: 1-800-829-4933

Hearing Impaired TTY/TDD: 1-800-829-4059

Payment Options



It is important to file your federal income tax return by the filing deadline; even if you have a balance due to avoid a failure to file penalty.

If you have a balance due, the IRS encourages you to seek relief at the time you file your return otherwise; you will receive a bill and may incur penalties and interest. The following options are discussed in the Form 1040 instructions booklet and online as shown below:

Various Payment Methods – Visit www.irs.gov (keyword search: payment options) for payment methods available to you including credit cards, electronic funds withdrawals from checking or savings accounts, etc.

An Installment Agreement – Visit www.irs.gov (keyword search: installment agreements) for options available to you if you cannot pay the balance due with your return. Options include:

- An Agreement to Full Pay within 60 or 120 Days (Form 1127)
- Monthly Installment Agreement (Form 9465)

An Offer in Compromise (OIC) – Visit www.irs.gov (keyword: offer in compromise) for the application and other documentation required to enter into an agreement with the IRS to settle your tax liabilities

Also seek assistance from the IRS, a community resource (shown above) or your tax professional.

Click on **Español** in the upper right corner of www.irs.gov for tax information in Spanish

