



Instructions for Form 1040-SS

U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Future Developments

For the latest information about developments related to Form 1040-SS and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1040SS](https://www.irs.gov/Form1040SS).

What's New

Due date of return. File Form 1040-SS by April 18, 2023. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you don't live in the District of Columbia.

Filing status name changed to qualifying surviving spouse. The filing status qualifying widow(er) is now called qualifying surviving spouse. The rules for the filing status have not changed. The same rules that applied for qualifying widow(er) apply to qualifying surviving spouse. See [Qualifying Surviving Spouse](#), later.

Health coverage tax credit is not available. The health coverage tax credit was not extended. The credit is not available for coverage months beginning after 2021.

Farmers and ranchers affected by drought may be eligible for extension of tax relief. Farmers and ranchers forced to sell livestock because of drought conditions may have more time to replace their livestock and defer tax on any gains from the forced sales. See [IRS Tax Tip 2022-152](#).

The COVID-19 related credit for qualified sick and family leave wages is limited to leave taken after March 31, 2020, and before October 1, 2021. Generally, the credit for

qualified sick and family leave wages, as enacted under the Families First Coronavirus Response Act (FFCRA) and amended and extended by the COVID-related Tax Relief Act of 2020, for leave taken after March 31, 2020, and before April 1, 2021, and the credit for qualified sick and family leave wages under sections 3131, 3132, and 3133 of the Internal Revenue Code, as enacted under the American Rescue Plan Act of 2021 (the ARP), for leave taken after March 31, 2021, and before October 1, 2021, have expired. Self-employed individuals can no longer claim a credit for qualified sick and family leave wages. However, employers that paid qualified sick and family leave wages in 2022 for leave taken after March 31, 2020, and before October 1, 2021, are eligible to claim a credit for qualified sick and family leave wages on their 2022 Form 1040-SS. For more information, see the instructions for lines 11a and 11b, later. For more information about the credit for qualified sick and family leave wages, go to [IRS.gov/PLC](https://www.irs.gov/PLC).

Child tax credit enhancements have expired. Many changes to the child tax credit (CTC) for 2021, implemented by the ARP, have expired. For tax year 2022:

- The amount of the CTC that can be claimed as a refundable credit is limited as it was in 2020, except that the maximum additional child tax credit (ACTC) amount has increased to \$1,500 for each qualifying child.
- The increased age allowance for a qualifying child has expired. A child must be under age 17 at the end of 2022 to be a qualifying child.

The refundable child tax credit (RCTC) under the ARP was only applicable for 2021. For more information, see [Part II—Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit](#).



Bona fide residents of Puerto Rico filing just to claim the ACTC. If you are solely filing Form 1040-SS to claim the additional child tax credit, you only need to complete [Part I—Total Tax and Credits](#) and [Part II—Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit](#) of the form.

ACTC and bona fide residents of Puerto Rico. Bona fide residents of Puerto Rico are no longer required to have three or more qualifying children to be eligible to claim the ACTC. Bona fide residents of Puerto Rico may be eligible to claim the ACTC if they have one or more qualifying children.

Advance CTC payments. Advance child tax credit payments haven't been issued for 2022.

Maximum income subject to social security tax for 2022. For 2022, the maximum amount of self-employment income subject to social security tax is \$147,000.

Optional methods to figure net earnings. For 2022, the maximum income for using the optional methods is \$6,040.

Reminders

Maximum income subject to social security tax for 2023. For 2023, the maximum amount of self-employment income subject to social security tax is \$160,200.

Repayment of self-employment tax and household taxes deferred in 2020. Previous legislation allowed certain individuals who filed Form 1040-SS and/or Schedule H to defer the payment of 50% of the social security tax imposed for the period beginning on March 27, 2020, and ending December 31, 2020, over the next 2 years. To make the 2022 deferred payment, see [How Self-Employed Individuals and](#)

[Household Employers Repay Deferred Social Security](#), later.

Estimated tax payments. If you and your spouse expect to owe self-employment (SE) tax of \$1,000 or more for 2023, you may need to make estimated tax payments. Use Form 1040-ES, Estimated Tax for Individuals, to figure your required payments and for the vouchers to send with your payments.

Schedule LEP (Form 1040). Schedule LEP (Form 1040) is a form that allows taxpayers to request a preference to receive written communications from the IRS in Spanish and other languages. If a language preference is requested, attach the Schedule LEP (Form 1040) to your Form 1040-SS when you file it. For more information, including what languages are available, get Schedule LEP (Form 1040) at [IRS.gov/ScheduleLEP](#).

Disaster tax relief. To find information on the most recent tax relief provisions for taxpayers affected by disaster situations, go to [IRS.gov/Disaster](#). See Pub. 547, Casualties, Disasters, and Thefts, for discussions on the special rules that apply to federally declared disaster areas.

Taxpayer identification number (TIN) required to claim the ACTC. If you don't have a social security number (SSN) or an individual taxpayer identification number (ITIN) issued on or before the due date of your 2022 Form 1040-SS (including extensions), you can't claim the ACTC on an original or an amended Form 1040-SS. If an ITIN is applied for on or before the due date of your 2022 Form 1040-SS (including extensions) and the IRS issues an ITIN as result of the application, the IRS will consider the ITIN as issued on or before the due date of the return. Also, your qualifying child must have an SSN valid for employment issued prior to the due date of your 2022 Form 1040-SS (including extensions).

For information on how to obtain an SSN, go to [Social Security Number and Card](#).

If you are not eligible for an SSN, you must apply for an ITIN. For more information on ITINs, go to [IRS.gov/ITIN](#). Also, see Form W-7 and its instructions.

Refunds for returns that claim the ACTC. Refunds for returns claiming the ACTC can't be issued before mid-February 2023. For more information, see [IRS.gov/Individuals/Refund-Timing](#). This applies to the entire refund, not just the portion associated with the ACTC. For more information on the status of your refund, see [IRS.gov/Refunds](#).

Electronic filing. You can e-file Form 1040-SS. For general information about electronic filing, visit [IRS.gov/Efile](#).

Purpose of Form

This form is for residents of the U.S. Virgin Islands (USVI), Guam, American Samoa, the Commonwealth of the Northern Mariana Islands (CNMI), and the Commonwealth of Puerto Rico (Puerto Rico) who are not required to file a U.S. income tax return but who have self-employment income or are eligible to claim certain credits. Residents of Puerto Rico may file Form 1040-PR in place of Form 1040-SS.

One purpose of the form is to report net earnings from self-employment to the United States and, if necessary, pay SE tax on that income. The Social Security Administration (SSA) uses this information to figure your benefits under the social security program. SE tax applies no matter how old you are and even if you are already receiving social security or Medicare benefits.

Another purpose of the form is for bona fide residents of Puerto Rico to file in order to claim the ACTC, even if the bona fide resident does not have to pay SE tax.

See [Who Must File](#), later, for additional uses of this form.

You may also be required to file an income tax return with the government of Guam, American Samoa, the USVI, the CNMI, or Puerto Rico. See Pub. 570, and contact your local territory tax office for more information.

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, see [How To Get Tax Help](#) at the end of the instructions. You can find additional resources to help you right away at [IRS.gov](#).

Who Must File

You must file Form 1040-SS if you meet all three requirements below.

1. You, or your spouse if filing a joint return, had net earnings from self-employment (from other than church employee income) of \$400 or more (or you had church employee income of \$108.28 or more—see [Church Employees](#), later). However, see [Exceptions](#), later.

2. You do not have to file Form 1040 with the United States.

3. You are a bona fide resident of:

- Guam,
- American Samoa,
- The USVI,
- The CNMI, or
- Puerto Rico (you can file either Form 1040-PR (in Spanish) or Form 1040-SS).

TIP *Even if you have a loss or little income from self-employment, it may benefit you to file Form 1040-SS and use either optional method on Part VI. See [Part VI—Optional Methods To Figure Net Earnings](#), later.*

Exceptions. If (2) and (3) under [Who Must File](#), earlier, apply, though (1) does not apply, you must file Form 1040-SS (or Form 1040-PR if you are a bona fide resident of Puerto Rico) to:

- Report and pay household employment taxes;
- Report and pay employee social security and Medicare tax on (a) unreported tips, (b) wages from an employer with no social security or Medicare tax withheld, and (c) uncollected social security and Medicare tax on tips or group-term life insurance (see Part I, [Line 6](#), later);
- Report and pay the Additional Medicare Tax (Part I, [Line 5](#), later);
- Claim excess social security tax withheld; and
- Claim the ACTC.

Who Must Pay SE Tax

Self-Employed Persons

You must pay SE tax if you had net earnings of \$400 or more as a self-employed person. If you are in business (farm or nonfarm) for yourself, you are self-employed.

You must also pay SE tax on your share of certain partnership income

and your guaranteed payments. See [Partnership Income or Loss](#) under Part V, later.

Church Employees

If you had church employee income of \$108.28 or more, you must pay SE tax on that income. Church employee income is wages you received as an employee (other than as a minister or member of a religious order) of a church or qualified church-controlled organization that has a certificate in effect electing exemption from employer social security and Medicare taxes.

If your only income subject to SE tax is church employee income, skip lines 1a through 4b on Part V. Enter zero on line 4c and go to line 5a.

Ministers and Members of Religious Orders

In most cases, you must pay SE tax on salaries and other income for services you performed as a minister, a member of a religious order who has not taken a vow of poverty, or a Christian Science practitioner. But, if you filed Form 4361 and received IRS approval, you will be exempt from paying SE tax on those net earnings. If you had no other income subject to SE tax and do not owe any of the taxes listed earlier under [Who Must File](#), you aren't required to file Form 1040-SS. However, if you had other earnings of \$400 or more subject to SE tax, see Part V, [Lines 4a Through 4c](#).



If you have ever filed Form 2031 to elect social security coverage on your earnings as a minister, you cannot revoke that election.

If you must pay SE tax on certain income, include this income on Part IV, line 1. But do not report it on Part V, line 5a; it isn't considered church employee income.

Also include on Part IV, line 1:

- The rental value of a home or allowance for a home furnished to you (including payments for utilities); and
- The value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.

However, do not include on Part IV, line 1:

- Retirement benefits you received from a church plan after retirement, or

- The rental value of or allowance for a home furnished to you (including payments for utilities) after retirement.

If you were an ordained minister, a member of a religious order who has not taken a vow of poverty, or a Christian Science practitioner, and were employed by a church (congregation) for a salary, do not include that income in Form 1040-SS, Part IV. Instead, figure your SE tax by completing Part V, including this income and any rental (parsonage) allowance or the value of meals and lodging provided to you on line 2. On the same line, subtract the allowable amount of any unreimbursed business expenses you incurred as a church employee. Attach an explanation. For details, see Pub. 517.

Members of Recognized Religious Sects

If you have conscientious objections to social security insurance because of your membership in and belief in the teachings of a religious sect recognized as being in existence at all times since December 31, 1950, and which has provided a reasonable level of living for its dependent members, you can request exemption from SE tax by filing Form 4029. If you filed Form 4029 and have received IRS approval, don't file Form 1040-SS. See Pub. 517 for details.

Employees of Foreign Governments or International Organizations

You must pay SE tax on income you earned as a U.S. citizen or a resident of Puerto Rico employed by a foreign government (or, in certain cases, by a wholly owned instrumentality of a foreign government or an international organization under the International Organizations Immunities Act) for services performed in the United States, Puerto Rico, Guam, American Samoa, the USVI, or the CNMI. Report income from this employment on Part IV, line 1. Enter the net amount from Part IV, line 27, on Part V, line 2. If you performed services elsewhere as an employee of a foreign government or an international organization, those earnings are exempt from SE tax.

Commonwealth or Territory Residents Living Abroad

In most cases, if you are a bona fide resident of Guam, American Samoa,

the USVI, the CNMI, or Puerto Rico living outside the territories or United States, you must still pay any applicable SE tax.

Exception. The United States has social security agreements with many countries to eliminate dual taxes under two social security systems. Under these agreements, in most cases, you must pay social security and Medicare taxes or foreign health insurance only to the country you live in.



If you have questions about international social security agreements, visit the SSA International Programs website at [SSA.gov/international/totalization_agreements.html](https://ssa.gov/international/totalization_agreements.html) for more information.



Even if you don't have to pay SE tax because of a social security agreement, you may still have to file a tax return with the IRS.

Chapter 11 Bankruptcy Cases

While you are a debtor in a chapter 11 bankruptcy case, your net profit or loss from self-employment will be included on the income tax return (Form 1041) of the bankruptcy estate. However, you (not the bankruptcy estate) are responsible for paying SE tax on your net earnings from self-employment.

On the dotted line next to Form 1040-SS, Part V, line 3, enter "Chap. 11 bankruptcy income" and also enter the amount of your net profit or (loss). Combine that amount with the total of lines 1a, 1b, and 2 (if any) and enter the result on line 3.

For other reporting requirements, see *Chapter 11 Bankruptcy Cases* in the Instructions for Form 1040.

More Than One Business

If you were a farmer and had at least one other business or you had two or more nonfarm businesses, your net earnings from self-employment are the combined net earnings from all of your businesses. If you had a loss in one business, it reduces the income from another. Complete and file only one Form 1040-SS for any 1 year. Attach a separate Part III or Part IV for each trade or business, and combine the net earnings on a single Part V.

Joint returns. If both you and your spouse have self-employment income from separate farm or nonfarm businesses, each of you must complete and file a separate Part III or Part IV. Be sure to enter at the top of each Part III or Part IV the name and SSN of the spouse who owns the business. Each of you must also complete a separate Part V. Attach these pages to a single Form 1040-SS.

Business Owned and Operated by Spouses

If you and your spouse jointly own and operate an unincorporated business (farm or nonfarm) and share in the profits and losses, you are partners in a partnership, whether or not you have a formal partnership agreement. Do not use Part III or Part IV. Instead, file the appropriate partnership return.

Exception—Qualified joint venture (QJV). If you and your spouse materially participate (see *Material participation* in the Instructions for Schedule C (Form 1040)) as the only members of a jointly owned and operated business, and you file a joint Form 1040-SS for the tax year, you can make a joint election to be taxed as a QJV instead of a partnership. To make this election, you must divide all items of income, gain, loss, deduction, and credit attributable to the business between you and your spouse in accordance with your respective interests in the venture. Each of you must file a separate Part III or Part IV, as well as a separate Part V. On each line of your separate Part III or Part IV, you must enter your share of the applicable income, deductions, and losses. For more information on this election, see the Instructions for Schedule E (Form 1040).

For more information on QJVs, go to [Election for Married Couples Unincorporated Businesses](#) at IRS.gov.

Rental real estate business. If you and your spouse make the QJV election for your rental real estate business, in most cases, the income isn't subject to SE tax (for an exception, see item 3 under [Other Income and Losses Included in Net Earnings From Self-Employment](#) in the instructions for Part V, later).

If the QJV election is made for a farm rental business that isn't included

in self-employment, the income isn't subject to SE tax. Don't include the income on Form 1040-SS. Depending on the source of the income (possession, U.S. source, or other foreign source), you may need to file other tax forms. See Pub. 570 and Form 4835 for more information.

Community income. If you and your spouse wholly own an unincorporated business as community property under the community property laws of a state, foreign country, or U.S. possession, the income and deductions are reported based on the following.

- If only one spouse participates in the business, all of the income from that business is the self-employment earnings of the spouse who carried on the business.
- If both spouses participate, the income and deductions are allocated to the spouses based on their distributive shares.
- If either or both you and your spouse are partners in a partnership, see [Partnership Income or Loss](#) under Part V, later.
- If you and your spouse elected to treat the business as a QJV, see [Exception—Qualified joint venture \(QJV\)](#), earlier.

Where To File

If you are enclosing a payment, send your Form 1040-SS to:

Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303

If you aren't enclosing a payment, send your Form 1040-SS to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215

When To File

If you file on a calendar year basis, file by April 18, 2023. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you don't live in the District of Columbia. If you file after this date, you may have to pay interest and penalties. See *Interest and Penalties*, later.

If you file on a fiscal year basis, file by the 15th day of the 4th month after the close of your fiscal year.

Extension of Time To File

If you can't file Form 1040-SS by the due date, you can get an extension of time to file the form. In some cases, you can get an extension of time to file and pay any tax due.

Bona fide residents of Puerto Rico.

You can apply for an automatic 6-month extension of time to file Form 1040-SS (until October 16, 2023, for calendar year taxpayers). To get this automatic extension, you must file Form 4868 by the regular due date of your return (April 18, 2023, for calendar year taxpayers). You can file Form 4868 either by paper or electronically through IRS *e-file*. For details, see the instructions for Form 4868.



*An automatic 6-month extension to file does **not** extend the time to pay your tax. Any interest due on unpaid taxes is calculated from the original due date of the return.*

Bona fide residents of American Samoa, the CNMI, Guam, or the USVI.

You can apply for the automatic 6-month extension described earlier, or you can receive an automatic 2-month extension and then apply for an additional 4-month extension if you still need more time.

Automatic 2-month extension.

You are allowed an automatic 2-month extension to file your return and pay your tax if you are outside the United States and Puerto Rico on the day Form 1040-SS is due (April 18, 2023, for calendar year taxpayers). Although you have an extension of time to pay your tax, interest on any unpaid tax will be charged from the original due date of the tax return.

To get this automatic extension, you must file Form 1040-SS by the extended due date (June 15, 2023, for calendar year taxpayers) and attach a statement explaining that on the regular due date of your tax return you were a bona fide resident of American Samoa, the CNMI, Guam, or the USVI.

Additional 4-month extension.

If you can't file your tax return within the automatic 2-month extension period, in most cases, you can get an additional 4 months to file your tax return, for a total of 6 months. File Form 4868 by the extended due date

allowed by the 2-month extension (June 15, 2023, for calendar year taxpayers). Follow the instructions for completing Form 4868, and be sure to check the box on line 8.

Unlike the original 2-month extension, the additional 4 months of time to file is **not** an extension of time to pay. You must make an accurate estimate of your tax based on the information available to you. If you find you can't pay the full amount due with Form 4868, you can still get the extension. You will owe interest on the unpaid amount from the original due date of the tax return.

Where to file extension. If you are enclosing a payment, send Form 4868 with your payment to:

Internal Revenue Service
P.O. Box 1302
Charlotte, NC 28201-1302

If you aren't enclosing a payment, send Form 4868 to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215

Automatic 60-day extension for taxpayers affected by federally declared disasters. Certain taxpayers affected by federally declared disasters may be eligible for an automatic 60-day extension for filing tax returns, paying taxes, and performing other tasks required by the IRS. For more information, see Pub. 547.

Specific Instructions

Fiscal Year Filers

If your tax year is a fiscal year, use the tax rate and annual earnings limit that apply at the time the fiscal year begins. Don't prorate the tax or annual earnings limit for a fiscal year that overlaps the date of a change in the tax or annual earnings limit.

Name and SSN

To ensure proper credit to your social security account, enter your name and SSN, and your spouse's if filing a joint tax return, exactly as shown on your social security card. If you do not have an SSN, you should get one. For information on how to obtain an SSN,

go to [Social Security Number and Card](#).

If you are not eligible for an SSN, you must apply for an ITIN. For more information on ITINs, go to [IRS.gov/ITIN](#). Also, see Form W-7 and its instructions.

Digital Assets

Digital assets are any digital representations of value that are recorded on a cryptographically secured distributed ledger or any similar technology. For example, digital assets include non-fungible tokens (NFTs) and virtual currencies, such as cryptocurrencies and stablecoins. If a particular asset has the characteristics of a digital asset, it will be treated as a digital asset for federal income tax purposes.

Check the "Yes" box next to the question on digital assets on page 1 of Form 1040-SS, if at any time during 2022, you (a) received (as a reward, award, or payment for property or services); or (b) sold, exchanged, gifted, or otherwise disposed of a digital asset (or any financial interest in any digital asset).

For example, check "Yes" if at any time during 2022 you:

- Received digital assets as payment for property or services provided;
- Received digital assets as a result of a reward or award;
- Received new digital assets as a result of mining, staking, and similar activities;
- Received digital assets as a result of a hard fork;
- Disposed of digital assets in exchange for property or services;
- Disposed of a digital asset in exchange or trade for another digital asset;
- Sold a digital asset;
- Transferred digital assets for free (without receiving any consideration) as a bona fide gift; or
- Otherwise disposed of any other financial interest in a digital asset.

You have a financial interest in a digital asset if you are the owner of record of a digital asset, or have an ownership stake in an account that holds one or more digital assets, including the rights and obligations to acquire a financial interest, or you own a wallet that holds digital assets.

The following actions or transactions in 2022, alone, generally don't require you to check "Yes":

- Holding a digital asset in a wallet or account;
- Transferring a digital asset from one wallet or account you own or control to another wallet or account that you own or control; or
- Purchasing digital assets using U.S. or other real currency, including through the use of electronic platforms such as PayPal and Venmo.

Do not leave the question unanswered. You must answer "Yes" or "No" by checking the appropriate box. For more information, go to [IRS.gov/VirtualCurrencyFAQs](#).

How To Report Digital Asset Transactions

If, in 2022, you disposed of any digital asset, which you held as a capital asset through a sale, trade, exchange, payment, gift, or other transfer, check "Yes" and see Pub. 570 for details on whether you have to file Form 1040 with the United States to report your capital gains or losses. If you have to file Form 1040 with the United States, you cannot file this form. If you have questions about how to report a digital asset transaction on your territory income tax return, contact your local territory tax office for more information.

If you received any digital assets as compensation for services, or disposed of any digital asset that you held for sale to customers in a trade or business, you must report the income on Part III or Part IV of Form 1040-SS.

Part I—Total Tax and Credits

Line 1

Check the filing status that applies to you.



More than one filing status can apply to you. Taxpayers who aren't married will pay the same tax under all filing statuses for which they qualify (single, head of household, and qualifying surviving spouse). However, married taxpayers who owe additional Medicare tax on line 5 may pay less tax if they qualify for and choose the head of household filing status instead of married filing separately. You can choose the one that will give you the lowest tax.

Single

You can check the "Single" box at the top of Form 1040-SS if, at the end of 2022, you were unmarried or legally separated from your spouse according to your state law under a divorce or separate maintenance decree.

Married Filing Jointly

You can choose this filing status if you were married at the end of 2022 and both you and your spouse agree to file a joint tax return, even if you didn't live with your spouse at the end of 2022. You can also choose this filing status if your spouse died in 2022 and you didn't remarry in 2022.

If you choose to file a joint tax return, check the box for married filing jointly and be sure to include your spouse's name and SSN on the lines provided below your name and SSN. If your spouse also had self-employment income, complete and attach a separate Part V and, if applicable, Part VI. If necessary, attach a separate Part III or Part IV for your spouse's farm or nonfarm business.

Joint and several tax liability. If you file a joint tax return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the tax return. This means that if one spouse doesn't pay the tax due, the other may have to. Or, if one spouse doesn't report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS.

However, you may qualify for innocent spouse relief from an existing tax liability on your joint tax return if:

- There is an understatement of the amount of tax because your spouse omitted income or claimed false deductions or credits;
- You are divorced, separated, or no longer living with your spouse; or
- Given all the facts and circumstances, it wouldn't be fair to hold you liable for the tax.

File Form 8857 to request innocent spouse relief. Some requests for innocent spouse relief may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. For more

information, go to [IRS.gov/InnocentSpouse](https://www.irs.gov/InnocentSpouse).

Married Filing Separately

Check the "Married filing separately" box at the top of Form 1040-SS if, at the end of 2022, you were married and file a separate tax return. Enter your spouse's name in the entry space below the filing status checkboxes. Be sure to enter your spouse's SSN or ITIN in the space for spouse's SSN. If your spouse doesn't have and isn't required to have an SSN or ITIN, enter "NRA" next to their name in the entry space below the filing status checkboxes.

For electronic filing, enter the spouse's name or "NRA" if the spouse doesn't have an SSN or ITIN in the entry space below the filing status checkboxes.

If you are married and file a separate tax return, generally, you are responsible only for the tax on your own income. However, you will usually pay more tax than if you use another filing status for which you qualify.



You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 2022.

Head of Household

A head of household is someone who is unmarried (or is considered unmarried) and provides a home for certain other persons.



If you owe Additional Medicare Tax on line 5, were married at the end of 2022, but lived apart from your spouse for the last 6 months of 2022 and do not claim a qualifying child for the ACTC, see Head of Household in Pub. 501 for additional rules for this filing status.

You can check the "Head of household" box at the top of Form 1040-SS if, at the end of 2022, you are unmarried (or are considered unmarried), claim a qualifying child for the ACTC, and paid over half the costs of keeping up a home in which you lived with your qualifying child.

You are considered unmarried for this purpose if any of the following applies.

- You were legally separated according to your state law under a decree of divorce or separate maintenance at the end of 2022. But if, at the end of 2022, your divorce wasn't final (an interlocutory decree), you are considered married.
- You are married but lived apart from your spouse for the last 6 months of 2022 and you meet the other rules under [Married persons who live apart](#), later.
- You are married and your spouse was a nonresident alien at any time during the year and the election to treat the alien spouse as a resident alien is not made.

Qualifying child. A child you claim for the ACTC is a qualifying child for this filing status. Your adopted child is always treated as your own child. See [Qualifying child](#), later. However, don't include as your qualifying child for this filing status any child you claim for the ACTC because of the rule for *Children of divorced or separated parents (or parents who live apart)* in Pub. 501 or under a multiple support agreement. See *Qualifying Child of More Than One Person* in Pub. 501.



The qualifying children you claim for the ACTC are those you list by name and SSN in the qualifying children section on Part I, line 2, of Form 1040-SS.

Keeping up a home. To find out what is included in the cost of keeping up a home, see *Keeping up a home* in Pub. 501. Similarly, if you adopted the person for whom you kept up a home in 2022, the person was lawfully placed with you for legal adoption by you in 2022, or the person was an eligible foster child placed with you during 2022, the person is considered to have lived with you for more than half of 2022 if your main home was this person's main home for more than half the time since the person was adopted or placed with you in 2022.

Married persons who live apart. Even if you weren't divorced or legally separated at the end of 2022, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2022. Temporary absences for special circumstances, such as for business,

medical care, school, or military service, count as time lived in the home.

- You file a separate tax return from your spouse.
- You paid over half the cost of keeping up your home for 2022.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2022. If the child didn't live with you for the required time, see *Temporary absences* in Pub. 501.
- You can claim this child as your dependent or could claim the child except that the child's other parent can claim him or her under the rule for *Children of divorced or separated parents (or parents who live apart)* in Pub. 501.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Qualifying Surviving Spouse

Someone whose spouse died in 2020 or 2021 may be a qualifying surviving spouse (QSS).

You can check the "Qualifying surviving spouse" box at the top of Form 1040-SS if all of the following apply.

1. Your spouse died in 2020 or 2021 and you didn't remarry before the end of 2022.
2. You have a child or stepchild (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2022:
 - a. The child had gross income of \$4,400 or more,
 - b. The child filed a joint tax return, or
 - c. You could be claimed as a dependent on someone else's tax return.

If the child isn't claimed as your dependent, enter the child's name in the entry space below the filing status checkboxes. If you don't enter the name, it will take us longer to process your tax return.

3. This child lived in your home for all of 2022. If the child didn't live with you for the required time, see *Temporary absences* in Pub. 501.

4. You paid over half the cost of keeping up your home.

5. You could have filed a joint tax return with your spouse the year your spouse died, even if you didn't actually do so.

If your spouse died in 2022, you can't file as qualifying surviving spouse. Instead, see [Married Filing Jointly](#), earlier.

Qualifying child. A child or stepchild (not a foster child) you claim for the ACTC is a qualifying child for this filing status. Your adopted child is always treated as your own child. See [Qualifying child](#), later. However, don't include as your qualifying child for this filing status any child you claim for the ACTC because of the rule for *Children of divorced or separated parents (or parents who live apart)* in Pub. 501 or under a multiple support agreement. See *Qualifying Child of More Than One Person* in Pub. 501.



The qualifying children you claim for the ACTC are those you list by name and SSN in the qualifying children section on Part I, line 2, of Form 1040-SS.

Dependent. To find out if someone is your dependent, see *Dependents* in Pub. 501.

Keeping up a home. To find out what is included in the cost of keeping up a home, see *Keeping up a home* in Pub. 501.

Line 2

Enter the name and SSN for each qualifying child for which you are claiming the ACTC. See [Qualifying for the Credit](#) under *Part II—Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit*, later, to find if your child is a qualifying child.



You cannot take the credit for other dependents (ODC) on Form 1040-SS. Do not enter a person who is a qualifying person for purposes of the ODC on Part I, line 2.

Line 3

Complete line 3 and Parts III through IV **only** if you, or your spouse if filing a joint tax return, had net earnings from self-employment (from other than church employee income) of \$400 or more or had church employee income of \$108.28 or more. See [Who Must Pay SE Tax](#), earlier.

Line 4

If either of the following applies, see Schedule H (Form 1040) and its instructions to find out if you owe household employment taxes.

- You paid any one household employee cash wages of \$2,400 or more in 2022.
- You paid total cash wages of \$1,000 or more in any calendar quarter of 2021 or 2022 to all household employees.

Note. See the instructions for lines 11a and 11b for the refundable portion of the credit for qualified sick and family leave wages paid in 2022 for leave taken before April 1, 2021, and/or after March 31, 2021, and before October 1, 2021.

Line 5

Enter the total Additional Medicare Tax from line 18 of Form 8959 on line 5. Attach Form 8959. See Form 8959 and its instructions for more information.

Line 6

Include the following taxes in the line 6 total.

Employee social security and Medicare tax on tips not reported to employer. Complete Form 4137 if you received cash and charge tips of \$20 or more in a calendar month and didn't report all of those tips to your employer. On the dotted line next to Part I, line 6, enter "Tax on tips," and show the amount of tax due (from Form 4137, line 13). Be sure to include this tax in the total for line 6. Attach a completed Form 4137 to Form 1040-SS.

Uncollected employee social security and Medicare tax on tips. If you didn't have enough wages to cover the social security and Medicare tax due on tips you reported to your employer, the amount of tax due should be identified with codes A and B in box 12 of your Form W-2AS, W-2CM, W-2GU, or W-2VI; or entered in boxes 25 and 26 of your Form 499R-2/W-2PR. Include this tax in the total for line 6. On the dotted line next to Form 1040-SS, Part I, line 6, enter "Uncollected tax" and show the amount of this tax.

Uncollected employee social security and Medicare tax on group-term life insurance. If you had group-term life insurance through

a former employer, you may have to pay social security and Medicare tax on part of the cost of the life insurance. The amount of tax due should be identified with codes M and N in box 12 of your Form W-2AS, W-2CM, W-2GU, or W-2VI. If you are a bona fide resident of Puerto Rico, contact your employer for this amount. Include this tax in the total for line 6. On the dotted line next to Form 1040-SS, Part I, line 6, enter "Uncollected tax" and show the amount of this tax.

Uncollected employee social security and Medicare tax on wages.

If you're an employee who received wages from an employer who didn't withhold social security and Medicare tax from your wages, complete Form 8919 to figure your share of the unreported tax. On the dotted line next to Form 1040-SS, Part I, line 6, enter "Uncollected tax" and show the amount of tax due (from Form 8919, line 13), and include this tax in the total for line 6. Attach the completed Form 8919 to Form 1040-SS.

Line 7

Enter any estimated federal income tax payments you made for 2022, including any overpayment from your 2021 tax return that you applied to your 2022 estimated tax. If you or your spouse made separate estimated tax payments but are now filing a joint return, add the amounts you each paid and enter the total on line 7. If you and your spouse made joint estimated tax payments but are now filing separate tax returns, you can divide the amount paid in any way you choose as long as you both agree. If you can't agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate tax return for 2022. For an example of how to do this, see Pub. 505. Be sure to show both SSNs in the space provided on the separate returns.

Line 8

If you, or your spouse if filing a joint tax return, had more than one employer for 2022, and total wages of more than \$147,000, too much social security tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$9,114. But if any one employer withheld more than \$9,114, you must ask that employer to refund the

excess to you. You can't claim it on Form 1040-SS. Figure this amount separately for you and your spouse. You must attach Form W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See Pub. 505 for more information.

Line 10

Reserved for future use.

Line 11

How you report qualified sick and family leave wages and the refundable credit for qualified sick and family leave wages paid in 2022 on Schedule H (Form 1040) has changed. You will use Worksheet 3 and/or Worksheet 4 in the Instructions for Schedule H (Form 1040) to figure the amount of the refundable portion. For more information, see the Instructions for Schedule H (Form 1040).

Line 11a. Credit for qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021.

Although the requirement for certain employers to provide paid leave to workers who are unable to work or telework due to circumstances related to COVID-19 does not apply to periods of leave after December 31, 2021, the FFCRA, as amended by recent legislation, provides that individuals who report household employment taxes from Schedule H (Form 1040) on Form 1040-SS may continue to be eligible to claim a credit to cover the costs of providing qualified sick leave and qualified family leave wages paid in 2022 for leave taken through March 31, 2021.

Enter the amount from Schedule H (Form 1040), line 8e.

Line 11b. Credit for qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2021, and before October 1, 2021. Enter the amount from Schedule H (Form 1040), line 8f.



Do not enter any credits for sick and family leave related to your self-employment income reported on line 3 of Form 1040-SS. Self-employed individuals can no longer claim a credit for qualified sick and family leave wages.

Line 12

Add lines 7 through 11b. Enter the total on line 12.

Additional Medicare Tax withheld.

If you had Additional Medicare Tax withheld by your employer in 2022, include the amount shown on Form 8959, line 24, in the total for line 12. On the dotted line next to Part I, line 12, enter "Form 8959" and show the amount. Attach Form 8959. See Form 8959 and its instructions for more information.

Amount paid with request for extension of time to file. If you got an automatic extension of time to file Form 1040-SS by filing Form 4868 or by making a payment, enter the amount of the payment or any amount you paid with Form 4868. If you paid by credit or debit card, don't include on line 12 the convenience fee you were charged. On the dotted line next to Part I, line 12, enter "Form 4868" and show the amount paid.

Refund

Amount Overpaid

If line 14 is under \$1, we will send a refund only on written request.

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 14 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Bureau of the Fiscal Service. For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

Deposit Refund into Multiple Accounts

If you want your refund to be split and direct deposited into more than one account, file Form 8888. Use Form 8888 to direct deposit your refund (or part of it) to one or more accounts in your name at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union).

Injured Spouse

If you file a joint tax return and your spouse hasn't paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 14 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For details, use [Tax Topic 203](#) or see Form 8379.

Lines 14a Through 14d—Amount Refunded to You

If you want to check the status of your refund, just use the IRS2Go app or go to [IRS.gov/Refunds](#). See *Refund Information*, later. Information about your refund will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2022 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.

Where's My Refund will provide a personalized refund date as soon as the IRS processes your tax return and approves your refund.

Effect of refund on benefits. Any refund you receive can't be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), Medicaid, and Supplemental Nutrition Assistance Program (formerly food stamps). In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Join the eight in 10 taxpayers who choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA).

If you want us to directly deposit the amount shown on line 14a to your checking or savings account at a U.S. bank or other U.S. financial institution (such as a mutual fund, brokerage firm, or credit union):

- Check the box on line 14a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds; or
- Complete lines 14b through 14d if you want your refund deposited to only one account.

If you don't want your refund directly deposited to your account, don't check the box on line 14a. Draw a line through the boxes on lines 14b through 14d. The IRS will send you a check instead.



*The IRS isn't responsible for a lost refund if you enter the wrong account information. Check with your financial institution to make sure your direct deposit will be accepted and to get the **correct** routing and account numbers.*

Don't request a deposit of your refund to an account that isn't in your name (such as your tax preparer's own account).



If you are asking to have a joint refund deposited to an individual account and your financial institution won't allow this, your direct deposit will be rejected back to the IRS and a check will be sent instead. The IRS isn't responsible if a financial institution rejects a direct deposit.

Why use direct deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.

- It is more convenient. You don't have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.
- It's proven itself. Nearly 98% of social security and veterans' benefits are sent electronically using direct deposit.

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to [TreasuryDirect.gov](#).

Form 8888. You can have your refund directly deposited into more than one account or use it to buy up to \$5,000 in paper series I savings bonds. You don't need a TreasuryDirect® account to do this. See the instructions for Form 8888 for more details.



Your refund can be split and directly deposited into up to three different accounts in your name on Form 8888.

Line 14a

You can't file Form 8888 to split your refund into more than one account or buy paper series I savings bonds if Form 8379 is filed with your return.

Line 14b

The routing number for your financial institution must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead.

Ask your financial institution for the correct routing number to enter on line 14b if:

- The routing number on a deposit slip is different from the routing number on your checks,
- Your deposit is to a savings account that doesn't allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 14c

Check the appropriate box for the type of account. Don't check more than one box. You must check the correct box to ensure your deposit is accepted. If your deposit is to a TreasuryDirect® online account, check the "Savings" box.

Line 14d

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. Don't include the check number.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

Line 15—Applied to Your 2023 Estimated Tax

Enter on line 15 the amount, if any, of the overpayment on line 13 you want applied to your 2023 estimated tax.



The election to apply part or all of the overpaid amount to your 2023 estimated tax can't be changed later.

Line 16—Amount You Owe

The IRS offers several payment options. You can pay online, by phone, mobile device, cash (maximum \$1,000 per day and per transaction), check, or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for payment options. Also, see [How To Get Tax Help](#), later.

Pay Online

Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to [IRS.gov/Payments](https://www.irs.gov/Payments). You can pay using any of the following methods.

- **Your Online Account.** You can now make tax payments through your online account, including balance payments, estimated tax payments, or other types of payments. You can also see your payment history and other tax records there. Go to [IRS.gov/Account](https://www.irs.gov/Account).

- **IRS Direct Pay.** For online transfers directly from your checking or savings account at no cost to you.
- **Pay by Card.** To pay by debit or credit card. A convenience fee is charged by these service providers.
- **Electronic Funds Withdrawal (EFW)** is an integrated *e-file/e-pay* option offered when filing your federal taxes electronically using tax return preparation software, through a tax professional.
- **Online Payment Agreement.** If you can't pay in full by the due date of your tax return, you can apply for an online monthly installment agreement. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods: (1) call one of the debit or credit card service providers, or (2) use the Electronic Federal Tax Payment System (EFTPS).



To make a payment using a [Debit or Credit card](#): Choose an approved payment processor to pay online, or by mobile device. A convenience fee is charged by these service providers.



To make a payment by phone, call one of our service providers. Each charges a fee that varies by provider, card type, and payment amount.

Link2Gov Corporation
888-PAY-1040™
(888-729-1040)
www.PAY1040.com

WorldPay US, Inc.
844-PAY-TAX-8™
(844-729-8298)
www.payUSAtax.com

ACI Payments, Inc.
888-UPAY-TAX™
(888-872-9829)
fed.acipayonline.com

Pay by Mobile Device

To pay through your mobile device, download the IRS2Go app.

Pay by Cash

Cash is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at fed.acipayonline.com. Do not send cash payments through the mail.

Pay by Check or Money Order

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick, and easy electronic payment options might be right for you. If you choose to mail a tax payment, make your check or money order payable to "United States Treasury" for the full amount due. Don't send cash. Don't attach the payment to your return. Write "2022 Form 1040-SS" and your name, address, daytime phone number, and social security number (SSN) on your payment and attach Form 1040-V. For the most up-to-date information on Form 1040-V, go to [IRS.gov/Form1040V](https://www.irs.gov/Form1040V). If you are filing a joint return, enter the SSN shown first on your tax return.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX—" or "\$ XXX^{xx}/100").

Mail your 2022 tax return, payment, and Form 1040-V to the address shown on the form that applies to you.

Notice to taxpayers presenting checks. When you provide a check as payment, you authorize the IRS either to use information from your check to make a one-time electronic funds transfer from your account or to process the payment as a check transaction. When the IRS uses information from your check to make an electronic funds transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.



To avoid interest and penalties, pay your taxes in full by April 18, 2023. You don't have to pay if line 16 is under \$1.

Don't include any estimated tax payment for 2023 in this payment. Instead, make the estimated tax payment separately.

EFTPS. To get more information about EFTPS or to enroll in EFTPS, visit [EFTPS.gov](https://www.irs.gov/efps) or call 800-555-4477. To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 number above or 800-733-4829. Additional information about EFTPS is also available in Pub. 966.

Extension of time to pay due to an undue hardship. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 18, 2023. In most cases, an extension won't be granted for more than 6 months. You will be charged interest on the tax not paid by April 15, 2023. You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. See Form 1127 for more information.

How Self-Employed Individuals and Household Employers Repay Deferred Social Security Tax

The Coronavirus Aid, Relief, and Economic Security (CARES) Act allowed self-employed individuals and household employers to defer the payment of certain social security taxes on their Form 1040-SS for tax year 2020 over the next 2 years. One-half of the deferred social security tax was due by December 31, 2021, and the remainder is due December 31, 2022.

How you can repay the deferred taxes. You can pay the deferred amount any time on or before the due date. You:

- Can make electronic payments online, by phone, and from a mobile device using the IRS2Go app—for more information, see *Making a tax payment*, later;
- Should make a separate payment from other tax payments to ensure the payment is applied to the deferred tax

balance on the tax year 2020 Form 1040-SS because the IRS systems won't recognize the payment for deferred tax if it is with other tax payments or paid with the current Form 1040-SS; and

- Should designate the payment as "deferred social security tax." If you are making deferred social security tax payments using EFTPS, select "1040 Individual Income Tax Return" and "deferred social security tax" for the type of payment. You must apply the payment to the 2020 tax year when payment was deferred. Go to [EFTPS.gov](https://www.irs.gov/efps) for details. If you are using the Card Program to pay with a debit or credit card, select "installment agreement." If you are using [Direct Pay](#), click on "Make a payment" and under "Reason for Payment" select "Balance Due." You must apply the payment to the 2020 tax year when the payment was deferred.

What you should do if you are unable to pay in full by the installment due dates. If you are unable to pay the full deferred tax amount, you should pay whatever amount you are able to pay by the installment due dates to limit penalty and interest charges.

If the installment amount is not paid in full, the IRS will send you a balance due notice. You should follow the instructions on the notice to make a payment or apply for a payment plan. You can also visit the [Paying Your Taxes](#) page on IRS.gov for additional information about ways you can pay, what to do when you can't pay, and viewing your tax account.

Part II—Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit

The additional child tax credit (ACTC) is available to bona fide residents of Puerto Rico with one or more qualifying children.

Generally, you were a bona fide resident of Puerto Rico if, during 2022, you:

- Met the presence test,
- Did not have a tax home outside of Puerto Rico, and
- Did not have a closer connection to the United States or to a foreign country than you have to Puerto Rico.

For more information on bona fide resident status, see Pub. 570, Tax

Guide for Individuals With Income From U.S. Possessions.

Same as 2021, you can claim the credit regardless of the number of children you have. You must list each qualifying child (defined later) on Part I, line 2. Also complete Part II and the [Additional Child Tax Credit Worksheet—Part II, Line 3](#), later, to figure the amount of your credit.



Not a bona fide resident of Puerto Rico in 2022. An individual who was not a bona fide resident of Puerto Rico in 2022 may have to file tax returns with both Puerto Rico and the United States. For more information, see *Not a Bona Fide Resident of Puerto Rico in Pub. 570*. You will figure your ACTC in a manner similar to how you figured this credit for 2020. You will figure the credit on Schedule 8812 (Form 1040) and claim the credit by filing Form 1040 or 1040-SR **instead** of Form 1040-SS.



Bona fide residents of American Samoa, the CNMI, Guam, or the USVI may be able to claim the ACTC on their territory income tax return. Contact your territory tax agency for details. For more information, see Pub. 570.

Improper claims. If you take the ACTC even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the ACTC rules, you will not be allowed to take the child tax credit (CTC), the credit for other dependents (ODC), or the ACTC for 2 years even if you are otherwise eligible to do so.

If you take the ACTC even though you aren't eligible and it is later determined that you fraudulently took the credit, you won't be allowed to take the CTC, the ODC, or the ACTC for 10 years. You may also have to pay penalties.

Form 8862 may be required. If your CTC (refundable or nonrefundable, depending on the tax year) or ACTC for any year after 2015 was denied or reduced for any reason other than a math or clerical error, you must attach Form 8862 to your tax return to claim the ACTC, unless an exception applies. See Form 8862, Information To Claim Certain Credits After Disallowance, and the Instructions for Form 8862 for more

information, including whether an exception applies.



Refunds for returns claiming the ACTC can't be issued before mid-February 2023.

This delay applies to the entire refund, not just the portion associated with the ACTC.

Qualifying for the Credit

You may be able to claim the ACTC for 2022 if all of the following apply.

- You were a bona fide resident of Puerto Rico (see Pub. 570).
- Social security and Medicare taxes were withheld from your wages or you paid SE tax.
- Neither you nor your spouse, if filing a joint tax return, can be claimed as a dependent on someone else's U.S. income tax return.
- You had one or more qualifying children (defined under *Qualifying child* next).

Qualifying child. Each qualifying child you use for the ACTC must have the required SSN. If you have a qualifying child who does not have the required SSN, you cannot use the child to claim the ACTC on either your original or an amended 2022 tax return. The required SSN is one that is valid for employment and is issued before the due date of your 2022 tax return (including extensions).



If your qualifying child was born and died in 2022 and you do not have an SSN for the child, you must file by *paper* and attach a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive. Enter "Died" on Part I, line 2, column b, of Form 1040-SS.

A qualifying child for purposes of the ACTC is a child who meets all of the following requirements.

1. Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew). A foster child is any child placed with you by an authorized placement agency or by a judgment, decree, or other order of any court of competent jurisdiction.

Note. Your adopted child is always treated as your own child. A child

lawfully placed for legal adoption is treated the same as an adopted child.

2. Was under age 17 at the end of 2022.
3. Was younger than you (or your spouse, if filing jointly) or was permanently and totally disabled (see *Age Test* in Pub. 501).
4. Didn't provide over half of their own support for 2022.
5. Lived with you for more than half of 2022. If the child didn't live with you for the required time, see *Residency Test* in Pub. 501.
6. Isn't filing a joint tax return for 2022 or is filing a joint tax return for 2022 only to claim a refund of estimated or withheld taxes. See the examples under *Joint Return Test (To Be a Qualifying Child)* in Pub. 501.
7. Was a U.S. citizen, U.S. national, or a U.S. resident alien.

Note. If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets an exception and may be a qualifying child although the child is a nonresident alien. See Pub. 570 for more information.

Line 1

For purposes of figuring the ACTC, you must report all of your income, including income derived from sources within Puerto Rico that is excluded from U.S. tax because you were a bona fide resident of Puerto Rico.

Your modified AGI includes items such as wages, interest, dividends, unemployment compensation, alimony received (see *Caution*, later), and taxable pensions and annuities. Include any profit or (loss) from Part III, Profit or Loss From Farming, line 36, and/or Part IV, Profit or Loss From Business (Sole Proprietorship), line 27. Also, include your taxable social security benefits. Use Worksheet 1 in Pub. 915 to see if any of your benefits are taxable. For more information on these and other types of income to include on line 1, see the Instructions for Form 1040. See Pub. 570 for the rules to use in determining your Puerto Rico source income.



Only include amounts received as alimony or separate maintenance pursuant to a divorce or separation

agreement entered into on or before December 31, 2018, unless that agreement was changed after December 31, 2018, to expressly provide that alimony received isn't included in your income. For more details, see Pub. 504.

Line 2

Enter the amount of your 2022 withheld social security, Medicare, and Additional Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR, boxes 21 and 23. If married filing jointly, include your spouse's amounts with yours. For information about Form 499R-2/W-2PR, go to the Departamento de Hacienda website at Hacienda.gobierno.pr.

Line 3

Use the [Additional Child Tax Credit Worksheet—Part II, Line 3](#) to figure your ACTC. Enter the amount from line 19 of the worksheet on Form 1040-SS, Part II, line 3.

Specific Instructions for the ACTC Worksheet

The ACTC may be limited if your income derived from sources within Puerto Rico exceeds the amounts shown on line 4 of the ACTC Worksheet. Calculate the CTC on line 7 and the ODC on line 8 as part of figuring the limitation, if any, of your ACTC even though you **cannot** take the CTC or ODC on Form 1040-SS.

Line 7. Multiply the number of qualifying children entered on line 2 of the worksheet by \$2,000 and enter the result on line 7. If you have a child who is 17 or older that was not reported on line 2, you may be able to include that child in the calculation of line 8, discussed next.

Line 8. Multiply the number of other dependents who meet additional criteria (defined later), including children who are 17 or older, by \$500 and enter the amount on line 8. If you include dependents on line 8 of the worksheet, you must attach a statement to your Form 1040-SS, which provides the following information for each person included on line 8 who is a qualifying person for purposes of the credit for other dependents.

- First and last name.

- Tax identification number (SSN, ITIN, or adoption taxpayer identification number (ATIN)).
- Relationship to the person(s) filing Form 1040-SS.

Qualifying person for the credit for other dependents. A qualifying person for purposes of the credit for other dependents is a person who:

1. Qualifies as a dependent for purposes of being claimed as a dependent on a U.S. federal tax return. See Pub. 501 for more information about claiming someone as a dependent.
2. Cannot be reported on Part I, line 2, of Form 1040-SS, and lines 2 and 7 of the ACTC worksheet.
3. Was a U.S. citizen, U.S. national, or U.S. resident alien. For more information, see Pub. 519. If the person is your adopted child, see *Adopted child* next.

Adopted child. Your adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption. If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household in 2022, that child meets requirement 3, under *Qualifying person for the credit for other dependents*, earlier.

Taxpayer identification number requirements for the credit for other dependents. In addition to being a qualifying person for the credit for other dependents, the person must have an SSN, ITIN, or ATIN issued on or before the due date of your 2022 Form 1040-SS (including extensions). If the person has not been issued an SSN, ITIN, or ATIN by that date, do not include the person on line 8.

Part III—Profit or Loss From Farming

For assistance with Part III, see the Instructions for Schedule F (Form 1040) and Pub. 225.

Accounting Methods

The accounting method you used to record your farm income determines whether you complete Section A or C, in addition to Section B.

Cash method. Include in income both the cash actually or constructively received and the fair market value of goods or other

property you received. Income is constructively received when it's credited to your account or set aside for you to use. In most cases, you deduct your expenses when you pay them.

Accrual method. Include your income in the year you earned it. It doesn't matter when you get it. Deduct your expenses when you incur them.

Accounting Methods for Small Business Taxpayers

If you are a small business taxpayer (defined later), you may be eligible to use the cash method of accounting. A farm corporation, partnership with a C corporation as a partner, or other farm business, with the exception of a tax shelter, as defined in section 448(d) (3), that satisfies the requirements of a small business taxpayer can generally use the cash method of accounting. For more information, see chapters 2 and 3 of Pub. 225 and Pub. 538.

Small business taxpayer. For tax years beginning in 2022, a small business taxpayer is a taxpayer that has average annual gross receipts of \$27 million or less for the 3 prior tax years under the gross receipts test. The gross receipts test amount under section 448(c) is indexed for inflation. For more information, see *Small business taxpayer* in the Instructions for Schedule F (Form 1040). See Pub. 538 for special rules if you had a short tax year or have not been in existence for 3 years.

Inventory. For tax years beginning in 2022, if a small business taxpayer has \$27 million in gross receipts (or less), it is not required to account for inventories under section 471(a), but can use a method of accounting for inventories that either (1) treats the inventories as nonincidental materials and supplies, or (2) conforms to their financial accounting treatment of inventories or their books and records.

Small business taxpayers are exempt from the requirement to capitalize costs under section 263A. For more information, see *Capitalizing costs to property produced and property acquired for resale* in the Instructions for Schedule F (Form 1040). Also, see Pub. 538.

Section A or C—Sales of Livestock

Form 4797 is used to report sales of livestock held for draft, breeding, sport, or dairy purposes, and is attached to Form 1040. This income is taxable but isn't subject to SE tax. You should check to see if this additional amount of gross income will require you to file Form 1040 instead of Form 1040-SS.

Note. Certain farmers and ranchers in the territories who were forced to sell livestock due to drought may have an additional year to replace the livestock and defer gains from the forced sales. For more information, see [Tax Tip 2022-152](#), [Notice 2020-74](#), 2020-41 I.R.B. 935, and Pub. 225. Go to [IRS.gov/Disaster](#) for information on the most recent tax relief provisions for taxpayers affected by disaster situations.

Line 12

If you claim any car or truck expenses (actual or the standard mileage rate), you must provide the information requested in Part V of Form 4562. Be sure to attach Form 4562 to your tax return.

Line 23b

Business interest expense deduction. Your business interest expense deduction may be limited. The Instructions for Form 8990, Limitation on Business Interest Expense Under Section 163(j), explain when a business interest expense deduction is limited, who is required to file Form 8990, and how certain businesses may elect out of the business interest expense limitation. For more information, see *Farm Business Expenses* in chapter 4 of Pub. 225.

Line 34

List your other expenses and the amounts on lines 34a through 34e. If you can't enter all of the expenses on lines 34a through 34e, enter the first four expenses on lines 34a through 34d. On line 34e, enter "Other" and the total of the expenses not already included on lines 34a through 34d.

Business meals. Enter your total deductible business meals. This includes expenses for meals while traveling away from home for business. For more information about which expenses are deductible meal expenses and which are

Additional Child Tax Credit (ACTC) Worksheet—Part II, Line 3

Keep for Your Records



1. Do you have one or more qualifying children under age 17 with the required SSN?
 - ☐ **No.** Stop. You can't claim the credit.
 - ☐ **Yes.** Go to line 2.
2. Number of qualifying children under age 17 with the required SSN: _____ x \$1,500. Enter the result 2. _____
3. Enter the amount from Part II, line 1 3. _____
4. Enter the amount shown below for your filing status 4. _____
 - Married filing jointly—\$400,000
 - All other filing statuses—\$200,000
5. Is the amount on line 3 more than the amount on line 4?
 - ☐ **No.** Leave line 5 blank. Enter the amount from line 2 on line 11, and go to line 12.
 - ☐ **Yes.** Subtract line 4 from line 3. If the result isn't a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.) 5. _____
6. Multiply the amount on line 5 by 5% (0.05). Enter the result 6. _____
7. Number of qualifying children from line 2 x \$2,000. Enter the result 7. _____
8. Number of other dependents, including children who are not under age 17: _____ x \$500.
Enter the result. See the [line 8](#) instructions 8. _____
9. Add lines 7 and 8 9. _____
10. Is the amount on line 9 more than the amount on line 6?
 - ☐ **No.** Stop. You can't claim the credit.
 - ☐ **Yes.** Subtract line 6 from line 9. Enter the result 10. _____
11. Enter the **smaller** of line 2 or line 10 11. _____
12. Enter the total, if any, of:
 - One-half of Part V, line 12, self-employment tax, plus
 - One-half of the Additional Medicare Tax you paid on self-employment income (Form 8959, line 13) 12. _____
13. Enter the total of any:
 - Amount from Part II, line 2, plus
 - Employee social security and Medicare tax on tips not reported to employer from Form 4137 and shown on the dotted line next to Part I, line 6, plus
 - Uncollected employee social security and Medicare tax on wages from Form 8919 shown on the dotted line next to Part I, line 6, plus
 - Uncollected employee social security tax and Medicare tax on tips and group-term life insurance (see instructions for Part I, line 6) shown on the dotted line next to Part I, line 6, plus
 - Amount on Form 8959, line 7 13. _____
14. Add lines 12 and 13. Enter the result 14. _____
15. Enter the amount, if any, of Additional Medicare Tax withheld (Form 8959, line 22) 15. _____
16. Subtract line 15 from line 14. Enter the result 16. _____
17. Enter the amount, if any, from Part I, line 8 17. _____
18. Is the amount on line 16 more than the amount on line 17?
 - ☐ **No.** Stop. You can't claim the credit.
 - ☐ **Yes.** Subtract line 17 from line 16. Enter the result 18. _____
19. Additional child tax credit. Enter the **smaller** of line 11 or line 18 here and on Form 1040-SS, Part II, line 3 19. _____

nondeductible entertainment expenses, see Pub. 463.

Part IV—Profit or Loss From Business (Sole Proprietorship)

For assistance with Part IV, see the Instructions for Schedule C (Form 1040), Profit or Loss From Business, and Pub. 334.

Accounting Methods for Small Business Taxpayers

If you are a small business taxpayer (defined later), you may be eligible to use the cash method of accounting and be exempt from capitalizing certain expenses under section 263A. In addition, you might not be required to account for inventories under section 471(a) and you might not be subject to the business interest expense limitation. For more information, see Pub. 334 and Pub. 538.

Small business taxpayer. For tax years beginning in 2022, a small business taxpayer is a taxpayer that has average annual gross receipts of \$27 million or less for the 3 prior tax years and is not a tax shelter as defined in section 448(d)(3). The gross receipts test amount under section 448(c) is indexed for inflation. See Pub. 538 and Pub. 334 for taxpayers that have had a short tax year or have not been in existence for 3 years.

Lines 2a and 2g

You might not be required to account for inventories under section 471(a). For more information, see Pub. 334 and Pub. 538.

Line 7

If you claim any car or truck expenses (actual or the standard mileage rate), you must provide the information requested in Part V of Form 4562. Be sure to attach Form 4562 to your return.

Line 14

Your business interest expense deduction may be limited. The Instructions for Form 8990 explain when a business interest expense deduction is limited, who is required to file Form 8990, and how certain businesses may elect out of the business interest expense limitation. For more information, see the Instructions for Schedule C (Form

1040), and *Business Expenses* in chapter 8 of Pub. 334.

Line 22b

Enter your total deductible business meals. This includes expenses for meals while traveling away from home for business. For more information about which expenses are deductible meal expenses and which are nondeductible entertainment expenses, see Pub. 463.

Line 25a

List your other expenses and the amounts on line 25a. If you can't enter all of your other expenses on the lines provided, enter "Other" and the total of the expenses not already listed on line 25a on the last line under line 25a. Combine the amounts reported on line 25a and enter the total on line 25b.

Part V—Self-Employment Tax



If you are filing a joint return and both you and your spouse have income subject to SE tax, you must each complete a separate Part V. This includes those who made a joint election to be taxed as a QJIV.

What Is Included in Net Earnings From Self-Employment

In most cases, net earnings include your net profit from a farm or nonfarm business. If you were a partner in a partnership, see the following instructions.

Partnership Income or Loss

When figuring your total net earnings from self-employment, include your share of partnership income or loss attributable to a trade or business and any guaranteed payments for services or the use of capital. However, if you were a limited partner, include only guaranteed payments for services you actually rendered to or on behalf of the partnership.

If you were a general partner, reduce lines 1a and 2 of Part V for any section 179 expense deduction, oil or gas depletion, and unreimbursed partnership expenses. Attach an explanation of these deductions.

If your partnership was engaged solely in the operation of a group investment program, earnings from the operation aren't self-employment earnings for either the general or limited partners.

If a partner died and the partnership continued, include in self-employment income the deceased partner's distributive share of the partnership's ordinary income or loss through the end of the month in which the partner died. See section 1402(f) for more information.

If you were married and both you and your spouse were partners in a partnership, each of you must report your net earnings from self-employment from the partnership. Each of you must complete a separate Part V. If only one of you was a partner in a partnership, the spouse who was the partner must pay SE tax on all of their share of partnership income.

Community income. Your own distributive share of partnership income is included in figuring your net earnings from self-employment. Unlike the division of that income between spouses for figuring income tax, no part of your share can be included in figuring your spouse's net earnings from self-employment.

Share Farming

You are considered self-employed if you produced crops or livestock on someone else's land for a share of the crops or livestock produced (or a share of the proceeds from the sale of them). This applies even if you paid another person (an agent) to do the actual work or management for you. For details, see Pub. 225.

Other Income and Losses Included in Net Earnings From Self-Employment

1. Rental income from a farm if, as landlord, you materially participated in the production or management of the production of farm products on the land. This income is farm earnings. To determine if you materially participated in farm management or production, don't consider the activities of any agent who acted for you. The material participation tests

for landlords are explained in Pub. 225.

2. Cash or a payment-in-kind from the Department of Agriculture for participating in a land diversion program.

3. Payments for the use of rooms or other space when you also provided substantial services for the convenience of your tenants. Examples are hotel rooms, boarding houses, tourist camps or homes, trailer parks, parking lots, warehouses, and storage garages. See Pub. 334 for more information.

4. Income from the retail sale of newspapers and magazines if you were age 18 or older and kept the profits.

5. Income you receive as a direct seller. Newspaper carriers or distributors of any age are direct sellers if certain conditions apply. See Pub. 334 for details.

6. Amounts received by current or former self-employed insurance agents and salespersons that are:

- a. Paid after retirement but figured as a percentage of commissions received from the paying company before retirement,
- b. Renewal commissions, or
- c. Deferred commissions paid after retirement for sales made before retirement.

However, certain termination payments received by former insurance salespersons aren't included in net earnings from self-employment (as explained in item 11 under [Income and Losses Not Included in Net Earnings From Self-Employment](#), later).

7. Income of certain crew members of fishing vessels with crews of normally fewer than 10 people. See Pub. 334 for details.

8. Fees as a state or local government employee if you were paid only on a fee basis and the job wasn't covered under a federal-state social security coverage agreement.

9. Interest received in the course of any trade or business, such as interest on notes or accounts receivable.

10. Fees and other payments received by you for services as a director of a corporation.

11. Recapture amounts under sections 179 and 280F included in gross income because the business use of the property dropped to 50% or less. Don't include amounts you recaptured on the disposition of property. See Form 4797 for more information.

12. Generally, fees you received as a professional fiduciary. This may also apply to fees paid to you as a nonprofessional fiduciary if the fees relate to active participation in the operation of the estate's business or the management of an estate that required extensive management activities over a long period of time.

13. Gain or loss from section 1256 contracts or related property by an options or commodities dealer in the normal course of dealing in or trading section 1256 contracts.

Income and Losses Not Included in Net Earnings From Self-Employment

1. Salaries, fees, and other income subject to social security or Medicare tax that you received for performing services as an employee, including services performed as a public official (except as a fee basis government employee as discussed in item 8 under [Other Income and Losses Included in Net Earnings From Self-Employment](#), earlier).

2. Fees received for services performed as a notary public. However, if you have other earnings of \$400 or more subject to SE tax, on the dotted line next to Part V, line 3, enter "Exempt—Notary" and show the amount of your net profit as a notary public included on line 2. Subtract that amount from the total of lines 1a, 1b, and 2; and enter the result on line 3.

3. Income you received as a retired partner under a written partnership plan that provides for lifelong periodic retirement payments if you had no other interest in the partnership and did not perform services for it during the year.

4. Income from real estate rentals if you didn't receive the income in the course of a trade or business as a real estate dealer.

5. Income from farm rentals (including rentals paid in crop shares) if, as landlord, you did not materially participate in the production or management of the production of farm

products on the land. See Pub. 225 for details.

6. Payments you receive from the Conservation Reserve Program (CRP) if you are receiving social security benefits for retirement or disability. Deduct these payments on Part V, line 1b.

7. Dividends on shares of stock and interest on bonds, notes, etc., if you didn't receive the income in the course of your trade or business as a dealer in stocks or securities.

8. Gain or loss from:

- a. The sale or exchange of a capital asset;
- b. Certain transactions in timber, coal, or domestic iron ore; or
- c. The sale, exchange, involuntary conversion, or other disposition of property unless the property is stock in trade or other property that would be includible in inventory, or held primarily for sale to customers in the ordinary course of business.

9. Net operating losses from other years.

10. The qualified business income deduction under section 199A.

11. Termination payments you received as a former insurance salesperson if all of the following conditions are met.

a. The payment was received from an insurance company because of services you performed as an insurance salesperson for the company.

b. The payment was received after termination of your agreement to perform services for the company.

c. You didn't perform any services for the company after termination and before the end of the year in which you received the payment.

d. You entered into a covenant not to compete against the company for at least a 1-year period beginning on the date of termination.

e. The amount of the payment depended primarily on policies sold by or credited to your account during the last year of the agreement, or the extent to which those policies remain in force for some period after termination, or both.

f. The amount of the payment did not depend to any extent on length of service or overall earnings from services performed for the company

(regardless of whether eligibility for the payment depended on length of service).

Line 1b

If you were receiving social security retirement or social security disability benefits at the time you received your Conservation Reserve Program (CRP) payment(s), include the amount of your taxable CRP payment(s) in the total on line 1b. The amount of these payments is included on Part III, line 6, and in information received from farm partnerships showing your distributive share.

Lines 4a Through 4c

If both lines 4a and 4c are less than \$400 and you have deducted CRP payments on line 1b, combine lines 1a and 2.

- If the total of lines 1a and 2 is \$434 or more, complete Part V through line 4c. Enter zero on Part I, line 3, unless you also have church employee income. If you also have church employee income, see [Church Employees](#), earlier. Also complete lines 5a and 5b and the rest of Part V, as appropriate.

- If the total of lines 1a and 2 is less than \$434, **do not** complete Part V unless you choose to use an optional method to figure your SE tax or you have church employee income. If you have church employee income, see [Church Employees](#), earlier. Also complete lines 5a and 5b and the rest of Part V, as appropriate.

Line 8b

If you received tips of \$20 or more in any month and didn't report the full amount to your employer, you must file Form 4137 with Form 1040-SS (see Part I, [line 6](#), earlier). Enter on line 8b the amount from Form 4137, line 10.

Line 8c

If you are an employee who received wages from an employer who didn't withhold social security and Medicare tax, you must file Form 8919 with Form 1040-SS (see Part I, [line 5](#), earlier). Enter on line 8c the amount from Form 8919, line 10.

Part VI—Optional Methods To Figure Net Earnings

The optional methods may give you credit toward your social security coverage even though you have a

loss or a small amount of income from self-employment. But the optional methods may require you to pay SE tax when you would otherwise not be required to pay.

If you're filing a joint return and both you and your spouse choose to use an optional method to figure net earnings from self-employment, you must each complete and attach a separate Part VI.

You can change the method after you file your return. That is, you can change from the regular to the optional method or from the optional to the regular method. To do this, file a new Form 1040-SS. See [Corrected Returns](#), later.

Farm Optional Method

You may use this method to figure your net earnings from farm self-employment if your gross farm income was \$9,060 or less, or your net farm profits were less than \$6,540. Net farm profits are the total of the amounts from Part III, line 36, and your distributive share from farm partnerships, minus the amount you would have entered on Part V, line 1b, had you not used the optional method.

There is no limit on how many years you can use this method.

Under this method, report on Part VI, line 2, the smaller of two-thirds of your gross farm income (not less than zero), or \$6,040. This method can increase or decrease your net self-employment farm earnings. You can use this method even if your farming business had a loss.

For a farm partnership, figure your share of gross income based on the partnership agreement. With guaranteed payments, your share of the partnership's gross income is your guaranteed payments plus your share of the gross income after it is reduced by all guaranteed payments made by the partnership. If you were a limited partner, include only guaranteed payments for services you actually rendered to or on behalf of the partnership.

Nonfarm Optional Method

You may be able to use this method to figure your net earnings from nonfarm self-employment if your net nonfarm profits were less than \$6,540 and also less than 72.189% of your gross

nonfarm income. Net nonfarm profits are the total of the amounts from Part IV, line 27, and your distributive share from other than farm partnerships.

To use this method, you must also be regularly self-employed. You meet this requirement if your actual net earnings from self-employment were \$400 or more in 2 of the 3 years preceding the year you use the nonfarm optional method. The net earnings of \$400 or more could be from either farm or nonfarm earnings or both. The net earnings include your distributive share of partnership income or loss subject to SE tax.

Use of the nonfarm optional method from nonfarm self-employment is limited to 5 years. The 5 years don't have to be consecutive.

Under this method, report on Part VI, line 4, the smaller of two-thirds of your gross nonfarm income (not less than zero), or the amount on Part VI, line 3. But you can't report less than your actual net earnings from nonfarm self-employment.

Figure your share of gross income from a nonfarm partnership in the same manner as a farm partnership. For details, see [Farm Optional Method](#), earlier.

Using Both Optional Methods

If you have both farm and nonfarm earnings, and can use both optional methods, you can report less than your total actual net earnings from farm and nonfarm self-employment, but you can't report less than your actual net earnings from nonfarm self-employment alone.

If you use both methods to figure net earnings from self-employment, you can't report more than \$6,040 of net earnings from self-employment.

Completing Your Return

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2022 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area on page 1 of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as their personal identification number (PIN).

If you check the "Yes" box, you and your spouse if filing a joint return are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the IRS any information that is missing from your return;
- Call the IRS for information about the processing of your return or the status of your refund or payment(s);
- Receive copies of notices or transcripts related to your return, upon request; and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

You aren't authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2023 tax return. This is April 15, 2024, for most people.

Sign Your Return

Form 1040-SS isn't considered a valid return unless you sign it in accordance with the requirements in these instructions. If you are filing a joint return, your spouse must also sign. If your spouse can't sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return with your spouse who died in 2022, see [Death of a Taxpayer](#), later.

Requirements for a Paper Return

You must handwritten your signature on your return if you file it on paper. Digital, electronic, or typed-font signatures are not valid signatures for Forms 1040-SS filed on paper.

Requirements for an Electronic Return

To file your return electronically, you must sign the return electronically using a personal identification number (PIN) and provide the information described below. If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN. For 2022, if we issued you an identity protection personal identification number (IP PIN) (as described in more detail below), all six digits of your IP PIN must appear in the IP PIN spaces provided next to the space for your occupation for your electronic signature to be complete. Failure to include an issued IP PIN on the electronic return will result in an invalid signature and a rejected return. If you are filing a joint return and both taxpayers were issued IP PINs, enter both IP PINs in the spaces provided.

Self-Select PIN. The Self-Select PIN method allows you to create your own PIN. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2.

Your electronic return is considered a validly signed return only when it includes your PIN, last name, date of birth, IP PIN, if applicable, and your adjusted gross income (AGI) from your originally filed 2021 federal income tax return, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN; last name; date of birth; IP PIN, if applicable, and AGI, if applicable, in order to be considered validly signed. Don't use your AGI from an amended return (Form 1040-X) or a math error correction made by the IRS. AGI is the amount shown on your 2021 Form 1040 or 1040-SR, line 11. If you don't have your 2021 income tax return, or you didn't file a 2021 Form 1040 or 1040-SR, call the IRS at 800-908-9946 to get a free transcript of your return or go to [IRS.gov/Transcript](#). (If you filed electronically last year, you, and your spouse if filing

jointly, may use your prior-year PIN to verify your identity instead of your prior-year AGI. The prior-year PIN is the five-digit PIN you used to electronically sign your 2021 return.)



You can't use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2022.

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. Your electronic return is considered a validly signed return only when it includes your PIN; last name; date of birth; and IP PIN, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN; last name; date of birth; and IP PIN, if applicable, in order to be considered validly signed. The practitioner can provide you with details.

Daytime Phone Number

Providing your daytime phone number can help speed the processing of your return. If we have questions about items on your return and you can answer our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you can enter either your or your spouse's daytime phone number.

Identity Protection PIN



All taxpayers are now eligible for an Identity Protection Personal Identification Number (IP PIN). For more information, see Pub. 5477. To apply for an IP PIN, go to [IRS.gov/IPPIN](#) and use the Get an IP PIN tool.

For 2022, if you received an IP PIN from the IRS, enter it in the IP PIN spaces provided next to your daytime phone number. You must correctly enter all six numbers of your IP PIN. If you didn't receive an IP PIN, leave these spaces blank.



New IP PINs are generated every year. They will generally be sent out by mid-January 2023. Use this IP PIN on your 2022 return as well as any prior-year returns you file in 2023.

If you are filing a joint return and both taxpayers receive IP PINs, both the primary taxpayer and the spouse

must enter an IP PIN on Form 1040-SS.

If you need more information or answers to frequently asked questions on how to use the IP PIN, or if you received an IP PIN but misplaced it, go to [IRS.gov/IPPIN](https://irs.gov/ippin). If you received an IP PIN but misplaced it, you can try to retrieve it online at [IRS.gov/IPPIN](https://irs.gov/ippin). If you're unable to retrieve your IP PIN online, call 800-908-4490.

Understanding identity theft. Go to [IRS.gov/Identity-Theft-Central](https://irs.gov/identity-theft-central) for information and videos.

Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your return must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but doesn't charge you shouldn't sign your return.

If your paid preparer is self-employed, then the paid preparer should check the "self-employed" checkbox.

Additional Information

Corrected Returns

File a new Form 1040-SS to change a Form 1040-SS you already filed. If you filed Form 1040-SS but should have filed Form 1040, file a corrected return on Form 1040. In either case, at the top of page 1 of the corrected return, enter "CORRECTED" in dark bold letters followed by the date. In most cases, an amended Form 1040-SS (or Form 1040, if applicable) must be filed within 3 years after the date on which the original return was filed or within 2 years after the tax was paid, whichever is later.

Can I File My Corrected Return Electronically?

1. If you need to correct your 2019, 2020, 2021, or 2022 Form 1040-SS, you can now file electronically using available tax software products.

2. If correcting a prior-year return, and the original return for that year was filed on paper during the current processing year, then the corrected return must be filed on paper.

How Do I File My Corrected Return Electronically?

You should contact your preferred tax software provider to verify their participation and for specific instructions needed to submit your corrected return and to answer any questions.

How Many Corrected Returns Can Be Filed Electronically?

You are allowed to electronically file up to three "accepted" corrected returns. After the third accepted corrected return, you must file the corrected return on paper.

Will Filing My Corrected Return Be Processed Faster When Filed Electronically?

Currently, the normal processing time of up to 16 weeks also applies to electronically filed corrected returns.

When Is a New Form 8879 Required?

A new Form 8879 is required each time a corrected Form 1040-SS is electronically filed.

Electronically filing corrected Form 1040-SS, frequently asked questions. Go to [IRS.gov/filing/amended-return-frequently-asked-questions](https://irs.gov/filing/amended-return-frequently-asked-questions) for answers to your questions.

Checking the status of a corrected return. Go to [IRS.gov/WMAR](https://irs.gov/WMAR) to track the status of a Form 1040-SS corrected return. Please note that it can take up to 3 weeks from the date you filed your corrected return for it to show up in our system and processing it can take up to 16 weeks.

Death of a Taxpayer

If a taxpayer died before filing a return for 2022, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer didn't have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's

name, and the date of death across the top of the return. If this information isn't provided, it may delay the processing of the return.

If your spouse died in 2022 and you didn't remarry in 2022, or if your spouse died in 2023 before filing a return for 2022, you can file a joint return. A joint return should show your spouse's 2022 income before death and your income for all of 2022. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, they must also sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's SSN should **not** be used for tax years after the year of death, except for estate tax return purposes.

Claiming a Refund for a Deceased Taxpayer

If you are filing a joint return with your deceased spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and include a copy of the certificate that shows your appointment.

For more details, use [Tax Topic 356](#) or see Pub. 559.

Interest and Penalties

You don't have to figure the amount of any interest or penalties you may owe. The IRS will send you a bill for any amount due.

Interest

The IRS will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. The IRS will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial or gross valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalties

Late filing. If you don't file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you have a reasonable explanation for filing late, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$450 or the amount of any tax you owe, whichever is smaller.

Late payment of tax. If you pay your taxes late, the penalty is usually 1/2 of 1% of the unpaid amount for each month or part of a month the tax isn't paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that doesn't contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at [IRS.gov/irb/2010-17_IRB#NOT-2010-33](https://www.irs.gov/irb/2010-17_IRB#NOT-2010-33).

Other. Other penalties can be imposed for, among other things, negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See Pub. 17 for details on some of these penalties.

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, e-filing, 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 800-906-9887 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 888-227-7669 for information on free tax return preparation.

- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource](https://www.MilitaryOneSource.com) ([MilitaryOneSource.mil/MilTax](https://www.MilitaryOneSource.mil/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 \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4app\)](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 \(IRS.gov/HomeBuyer\)](https://www.irs.gov/HomeBuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.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](https://www.irs.gov), you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/Help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.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](https://www.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. [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 W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to [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](#).
- [Youtube.com/irsvideosmultilingua](#)
- [Youtube.com/irsvideosASL](#)

Watching IRS videos. The IRS Video portal ([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](#) 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 833-690-0598. 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](#).

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](#) to view, download, or print all the forms, instructions, and publications you may need. Or, you can go to [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](#).

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](#) 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](#) 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](#). 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 800-908-9946.

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** ([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** 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 1040-X 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 multi-year 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](https://www.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](https://www.irs.gov/taxpayerbillofrights).

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](https://www.irs.gov/taxpayeradvocate) 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](#).

To find your advocate's number:

- Go to [TaxpayerAdvocate.IRS.gov/Contact-Us](#);
- Download Pub. 1546, Taxpayer Advocate Service—We Are Here to Help You, available at [IRS.gov/FormsPubs](#). If you do not have Internet access, you can call the IRS toll free at 800-829-3676 and ask for a copy of Pub. 1546; or
- Check your local directory.

You can also call TAS at 877-777-4778 and in:

- American Samoa, the CNMI, and Guam: 808-566-2950 (in Hawaii);
- Puerto Rico, and USVI: 787-522-8600 for Spanish, and 787-522-8601 for English (in Puerto Rico).

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to them at [IRS.gov/SAMS](#). Be sure not to include any personal taxpayer information.

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](#) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](#).

Territory Resources

Addresses of walk-in sites in each territory and other ways to get forms and publications are listed below.

American Samoa

American Samoa Government
Tax Office
Executive Office Building
First Floor
Pago Pago, AS 96799



You can order forms and publications by calling 684-633-4181.



You can download forms by going to [americansamoa.gov/tax-office](#).

CNMI

CNMI
Division of Revenue and Taxation
Dandan Commercial Center
P.O. Box 5234 CHR
Saipan, MP 96950



You can order forms and publications by calling 670-664-1000.



You can download forms by going to [Finance.gov.mp/forms.php](#).

Guam

Department of Revenue and Taxation
Taxpayer Services Division
P.O. Box 23607
GMF, Guam 96921



For a list of services, go to [MyGuamtax.com](#).



You can order forms and publications by calling 670-664-1000.

Puerto Rico

U.S. Internal Revenue Service
48 Carr 165 km.1.2
City View Plaza II Bldg.
Guaynabo, PR 00968-8000



To pay, call (787) 620-2323, Option 2.



Departamento de Hacienda
Negociado de Asistencia
Contributiva
P.O. Box 9024140
San Juan, P.R. 00902-4140



For a list of services, go to [Hacienda.pr.gov](#).

USVI

U.S. Internal Revenue Service
Ron De Lugo Federal Building
and Courthouse
5500 Veterans Drive, Room 216
Charlotte Amalie, VI 00802

USVI Bureau of Internal Revenue (STT)
6115 Estate Smith Bay
Suite 225
St. Thomas, VI 00802

USVI Bureau of Internal Revenue (STJ)
P.O. Box 8305
St. John, VI 00831

USVI Bureau of Internal Revenue (STX)
4008 Estate Diamond—Plot 7-B
Christiansted, VI 00820-4421



You can order forms and publications by calling 340-715-1040 (STT), 340-777-1446 (STJ), and 340-773-1040 (STX).



You can get forms and publications at the Virgin Islands Bureau of Internal Revenue at [bir.vi.gov/form](#).

Note. The addresses indicated above for the territories are subject to change.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice.

The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all records and other material (in paper or electronic format) you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with the IRS and pay to the United States Treasury any tax for which you are liable. Your response is mandatory under these sections. Section 6109 requires you to provide your identifying number on the return. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

We ask for return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow any exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund, and the calculation of your social security benefits may be affected. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the SSA for use in calculating your social security benefits; to the Department of Justice to enforce the tax laws, both civil and criminal; and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws.

We may disclose your tax information to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this

information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, call or visit any IRS office.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	5 hr., 27 min.
Learning about the law or the form	1 hr., 11 min.
Preparing the form	4 hr., 1 min.
Copying, assembling, and sending the form to the IRS	1 hr., 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments) or you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see [Where To File](#) in the *General Instructions*, earlier.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products. We can't answer tax questions sent to the above address.