12.

How To Get Tax Help

Assistance for overseas taxpayers is available in the U.S. and certain foreign locations.

Taxpayer Assistance Inside the United States

Do you need help with a tax issue or preparing your tax return, or do you need a free publication or form?

Preparing and filing your tax return. Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

- Go to IRS.gov and click on the Filing tab to see your options.
- Enter “Free File” in the search box to use brand name software to prepare and e-file your federal tax return for free.
- Enter “VITA” in the search box, download the free IRS2Go app, or call 1-800-906-9887 to find the nearest Volunteer Income Tax Assistance or Tax Counseling for the Elderly (TCE) location for free tax preparation.
- Enter “TCE” in the search box, download the free IRS2Go app, or call 1-888-227-7669 to find the nearest Tax Counseling for the Elderly location for free tax preparation.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make $53,000 or less, persons with disabilities, the elderly, and limited-English-speaking taxpayers who need help preparing their own tax returns. 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.

Getting answers to your tax law questions. IRS.gov and IRS2Go are ready when you are—24 hours a day, 7 days a week.

- Enter “ITA” in the search box on IRS.gov for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response.
- Enter “Tax Map” or “Tax Trails” in the search box for detailed information by tax topic.
- Enter “Pub 17” in the search box to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2014 tax changes, and thousands of interactive links to help you find answers to your questions.

- Call TeleTax at 1-800-829-4477 for recorded information on a variety of tax topics.
- Access tax law information in your electronic filing software.
- Go to IRS.gov and click on the Help & Resources tab for more information.

Tax forms and publications. You can download or print all of the forms and publications you may need on IRS.gov/formspubs. Otherwise, you can:

- Go to IRS.gov/orderforms to place an order and have forms mailed to you, or
- Call 1-800-829-3676 to order current-year forms, instructions, publications, and prior-year forms and instructions (limited to 5 free copies per tax form).

You should receive your order within 10 business days.

Where to file your tax return.

- There are many ways to file your return electronically. It’s safe, quick and easy. See Preparing and filing your tax return, earlier, for more information.
- See your tax return instructions to determine where to mail your completed paper tax return.

Getting a transcript or copy of a return.

- Go to IRS.gov and click on “Get Transcript of Your Tax ‘Records’ under “Tools.”
- Download the free IRS2Go app to your smart phone and use it to order transcripts of your tax returns or tax account.
- Call the transcript toll-free line at 1-800-908-9946.
- Mail Form 4506-T or Form 4506-T EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to IRS.gov and click on the Tools bar to use these and other self-service options.

- The Earned Income Tax Credit Assistant determines if you are eligible for the EIC.
- The First Time Homebuyer Credit Account Lookup tool provides information on your repayments and account balance.
- The Alternative Minimum Tax (AMT) Assistant determines whether you may be subject to AMT.
- The Online PIN Application helps you get an Employer Identification Number.
- The IRS Withholding Calculator estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The Electronic Filing PIN Request helps to verify your identity when you do not have your prior year AGI or prior year self-selected PIN available.

Understanding identity theft issues.

- Go to IRS.gov/identity-protection for information and videos.
- Contact the Identity Protection Specialized Unit at 1-800-908-4490 if you believe you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc.

Checking on the status of a refund.

- Go to IRS.gov/refunds.
- Download the free IRS2Go app to your smart phone and use it to check your refund status.
- Call the automated refund hotline at 1-800-829-1554.

Making a tax payment. You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. The IRS uses the latest encryption technology and does not store banking information. It’s easy and secure and much quicker than mailing in a check or money order. Go to IRS.gov and click on the Payments tab or the “Pay Your Tax Bill” icon to make a payment using the following options.

- Direct Pay (only if you are an individual who has a checking or savings account).
- Debit or credit card.
- Electronic Federal Tax Payment System.
- Check or money order.

What if I can’t pay now? Click on the Payments tab or the “Pay Your Tax Bill” icon on IRS.gov to find more information about these additional options.

- An online payment agreement determines if you are eligible to apply for an installment agreement if you cannot pay your taxes in full today. With the needed information, you can complete the application in about 30 minutes, and get immediate approval.
- An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the Offer in Compromise Pre-Qualifier to confirm your eligibility.

Checking the status of an amended return. Go to IRS.gov and click on the Tools tab and then “Where’s My Amended Return?”

Understanding an IRS notice or letter. Enter “Understanding your notice” in the search box on IRS.gov to find additional information about your IRS notice or letter.

Visiting the IRS. Locate the nearest Taxpayer Assistance Center using the Office Locator tool on IRS.gov. Enter “office locator” in the search box. Or choose the “Contact Us” option on the IRS2Go app and search Local Offices. Before you visit, use the Locator tool to check hours and services available.

Watching IRS videos. The IRS Video portal IRSVideo.gov contains video and audio presentations on topics of interest to individuals, small businesses, and tax professionals. You’ll find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax professional phone forums.

Getting tax information in other languages. For taxpayers whose native language is not English, we have the following resources available.

1. Taxpayers can find information on IRS.gov in the following languages.
   a. Spanish
   b. Chinese
   c. Vietnamese

Chapter 12  How To Get Tax Help  Page 53
The Taxpayer Advocate Service is Here To Help You
What is the Taxpayer Advocate Service?
The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights.

What Can the Taxpayer Advocate Service Do For You?
We can help you resolve problems that you can’t resolve with the IRS. And our service is free. If you qualify for our 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 Us?
We have offices in every state, the District of Columbia, and Puerto Rico. Your local advocate’s number is in your local directory and at taxpayeradvocate.irs.gov. You can also call us at 1-877-777-4778.

How Can You Learn About Your Taxpayer Rights?
The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at taxpayeradvocate.irs.gov can help you understand what these rights mean to you and how they apply. These are your rights. Know them. Use them.

How Else Does the Taxpayer Advocate Service Help Taxpayers?
TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at tax.gov.

Low Income Taxpayer Clinics
Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. To find a clinic near you, visit tax.gov/ or see IRS Publication 4154, Low Income Taxpayer Clinic List.

Taxpayer Assistance Outside the United States
If you are outside the United States, you can call 267-941-1000 (English-speaking only). This number is not toll free.

If you wish to write instead of calling, please address your letter to:

Internal Revenue Service
International Accounts
Philadelphia, PA 19255-0725
U.S.A.

Outside the United States, we will answer your tax questions and help with account problems at any of our overseas offices. You can phone or visit—just be sure to have last year’s tax return, your wage and income statements, and your other tax records with you. If you wish to write instead of calling, please contact the office to obtain the mailing address.

Frankfurt, Germany
U.S. Consulate Frankfurt
Geisserer Str. 30
60435 Frankfurt am Main
Germany
Tel. (49) (69) 7535-3823

London, England
U.S. Embassy
24 Grosvenor Square
London, W1K 6AH
United Kingdom
Tel. (44) (207) 894-0477
Fax (44) (207) 496-4224

Paris, France
U.S. Embassy
2 avenue Gabriel
75032 Paris Cedex 08
France
Tel. (33) (1) 4312-2555
Fax (33) (1) 4312-2303

Many of our U.S. embassies and consulates abroad also offer tax forms, instructions, publications and services (but only during the tax return filing period).

Taxpayer Advocate Service. If you live outside the United States, you can call the Taxpayer Advocate at (787) 522-8651 in English or (787) 522-8650 in Spanish. You can contact the Taxpayer Advocate at:

Internal Revenue Service
Taxpayer Advocate Service
City View Plaza, 48 Carr 165
Guaynabo, P.R. 00969-8000