



Taxpayer Advocate Service

Your Voice at the IRS

Pre-filing Season TAS Tax Tips

<https://TaxpayerAdvocate.irs.gov>

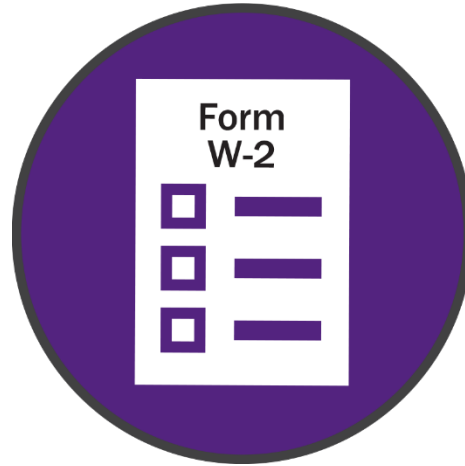


Pre-filing Season Outreach



Ready to file your tax return? Check out our Tax Tips to avoid IRS delays. Pass “go” with confidence.





Use your Form W-2, not your
pay stub,
to verify your income.





IRS Integrity and Verification Operations

- **What:** The IRS compares income and withholding reported on your tax return to Forms W-2 and other information returns.
- **Why:**
 - To ensure that accurate returns are processed.
 - Helps identify fraudulent returns before refunds are issued.





Double check that your
information is correct for you
and your dependents.





Attach all required forms and
schedules before you submit
your return.



Economic Impact Payments / Recovery Rebate Credit

IRS.gov

- [Coronavirus Tax Relief and Economic Impact Payments](#)
- [Economic Impact Payment Information Center](#)
- EIP toll-free hotline 800-919-9835
- [Recovery Rebate Credit](#)

If no Economic Impact Payment was received (or it was not the correct amount) in 2020, you must now claim it as a *Recovery Rebate Credit* on your Form 1040, *Individual Income Tax Return* or Form 1040-SR, *U.S. Tax Return for Seniors*.



Premium Tax Credit

- Form 8962, *Premium Tax Credit*, must be submitted, if the Premium Tax Credit is being claimed.
 - Use Form 1095-A, *Health Insurance Marketplace Statement*, to complete Form 8962.
- All tax returns will be stopped during processing if the credit is claimed but the Form 8962 is not attached.

Premium Tax Credit – the Basics: <https://www.irs.gov/affordable-care-act/individuals-and-families/the-premium-tax-credit-the-basics>

Or

TAS's Get Help Health Care Premium Tax Credit page:
<https://www.taxpayeradvocate.irs.gov/get-help/credits/health-care-premium-tax-credit/>



You need a Form 1098-T,
Tuition Statement, from an
eligible educational institution
to claim education expenses.





Be aware of tax software that
imports **prior year** data
automatically.





Earned Income Tax Credit (EITC) Requirements

- Always check the income limits first or use the [EITC Assistant](#) tool
- Must have SSNs for all qualifying children *before* due date of return (including extensions)
- Filing status: MFJ, HOH, QW or Single—No MFS
- U. S. Citizen or Resident Alien
- Can't file Form 2555 or Form 2555-EZ and claim credit
- Meet rules for those without a qualifying child OR have a qualifying child



2020 Income limits

Qualifying Children Claimed

If filing	Zero	One	Two	Three
Single, Head of Household, or Widowed	\$15,820	\$41,756	\$47,440	\$50,954
Married Filing Jointly	\$21,710	\$47,646	\$53,330	\$56,844

Investment Income Limit

Investment income must be \$3,650 or less for the year.

Maximum Credit Amounts

The maximum amount of credit for Tax Year 2020 is:

- \$6,660 with three or more qualifying children
- \$5,920 with two qualifying children
- \$3,584 with one qualifying child
- \$538 with no qualifying children.

Earned Income Tax Credit Income Limits and Maximum Credit Amounts





Common EITC Errors

- Claiming a child who does not meet residency or relationship requirements
- Reporting income or expenses, particularly on Schedule C, incorrectly
- Filing as single or head of household when married
- Name and Social Security number errors

Visit *IRS.gov*, at: <https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit/watch-out-for-these-common-eitc-errors>



EITC Main Resources

- Use the [EITC Assistant](https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit/use-the-eitc-assistant), on IRS.gov, to see if you qualify: <https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit/use-the-eitc-assistant>
- TAS's EITC *Get Help* page: <https://www.taxpayeradvocate.irs.gov/get-help/credits/claiming-the-eitc/>
- EITC page(s) on IRS.gov: <https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit>



Questions?





Who We Are

The Taxpayer Advocate Service is an independent organization within the IRS. TAS is here to protect your rights as a taxpayer and help you with tax problems you can't resolve on your own.

<https://taxpayeradvocate.irs.gov/about-tas>

1-877-777-4778





What We Do

TAS works in two main ways:

- helping taxpayers with individual IRS problems, and
- recommending “big picture” or systemic changes at the IRS or in the tax laws.



TAS Options for Self-Help



YOUR VOICE AT THE IRS 

Search



Taxpayer Bill of Rights

Get Help ^

Resources for Taxpayers v

Tax News & Information v

Our Reports to Congress v

Contact Us v

VIEW ALL HELP →

Did you get a notice from the IRS and want quick answers?

[Look-up your notice](#)

The TAS digital Roadmap may help you navigate the IRS

[Read more about your](#)

Get Help with a certain topic

[Paying Taxes](#)

[General](#)

[Interacting with the IRS](#)

[Refunds](#)

[International](#)

[Issues & errors](#)

[Filing returns](#)

[Small business](#)

[Credits](#)

Expecting a refund?

[See what steps you can take to locate it](#)

Have a balance due?

[I Need Help Resolving My Balance Due](#)

Coronavirus (COVID-19) updates for individuals

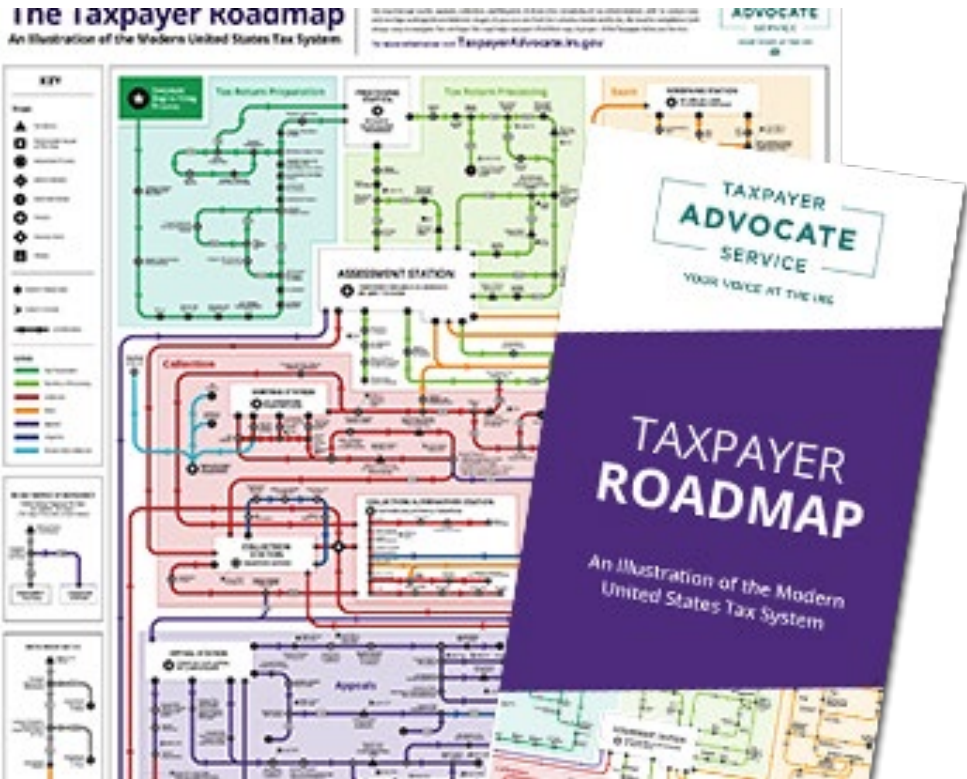
[Coronavirus \(COVID-19\) Tax Relief](#)

[Coronavirus \(COVID-19\) Alivio Tributario](#)

Coronavirus (COVID-19) updates for businesses

[COVID-19 Business Tax Relief Tool](#)

The Taxpayer Roadmap - *An Illustration of the Modern United States Tax System*



<https://www.taxpayeradvocate.irs.gov/get-help/roadmap/>



Help With Federal Tax Issues

- You may be eligible for our help if you can't resolve your tax problem through normal IRS channels
- We also help taxpayers whose IRS problems are causing financial difficulty or significant cost
- Our help is *FREE* – *for everyone!*

<https://www.taxpayeradvocate.irs.gov/can-tas-help-me-with-my-tax-issue/>





How We Help You

You will be assigned one advocate who will be with you every step of the way

Your advocate will:

- ✓ Listen to you
- ✓ Help you understand what needs to be done
- ✓ Stay with you until the end of the IRS administrative process



How We've Helped Others

The latest Success Stories



SUCCESS STORIES

7/28/2020

**Quick Action Prevents
Burden on Thousands of
Taxpayers**

SUCCESS STORIES

2/28/2020

**235 tax tip sessions held
nationwide to help avoid
refund delays**

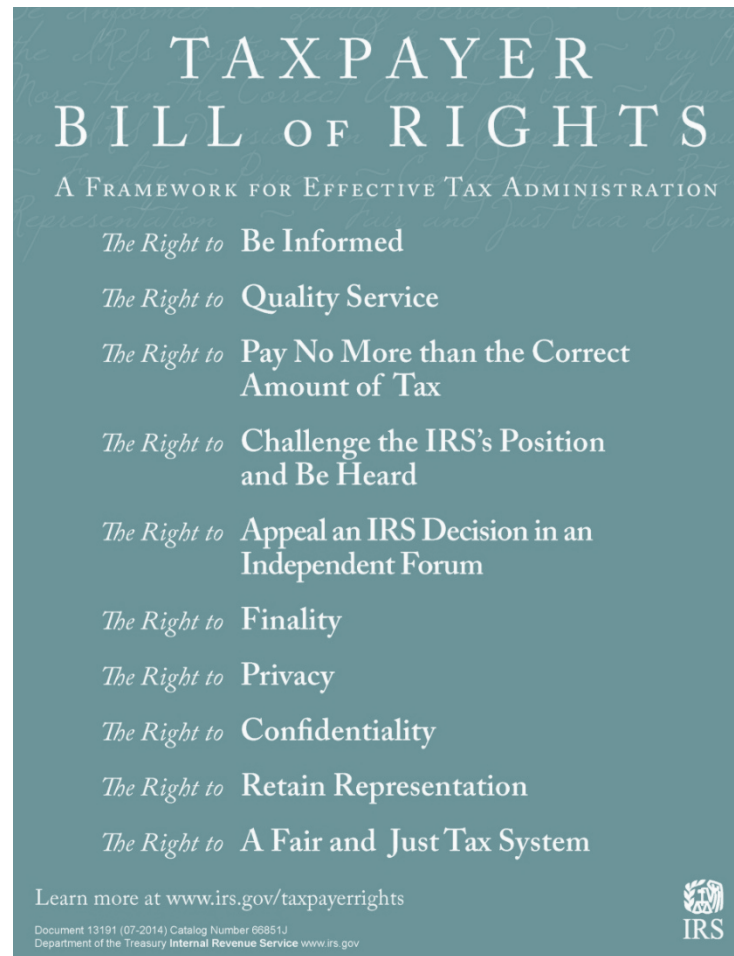
Taxpayer advocates from coast
to coast, including Puerto Rico,
held a combined two hundred
and thirt...

To see how TAS has
helped others, read
about our success
stories at:

<https://www.taxpayeradvocate.irs.gov/news-category/success-stories/>



Taxpayer Bill of Rights = Your Rights



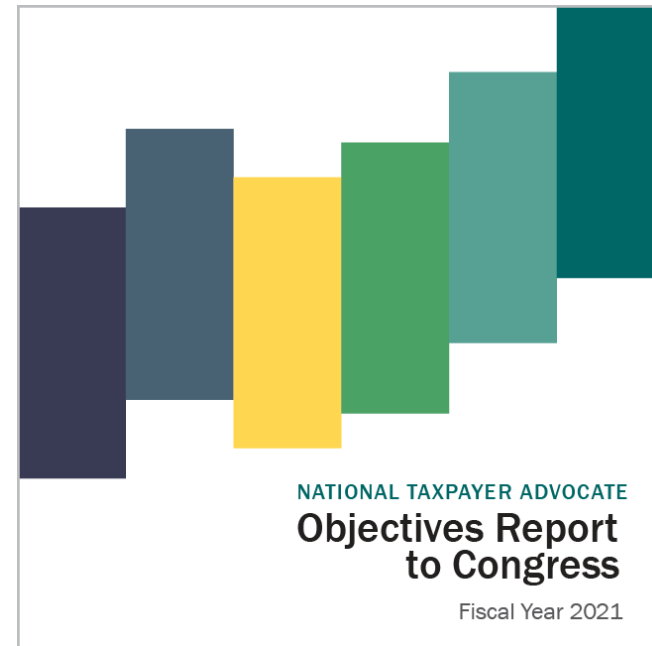
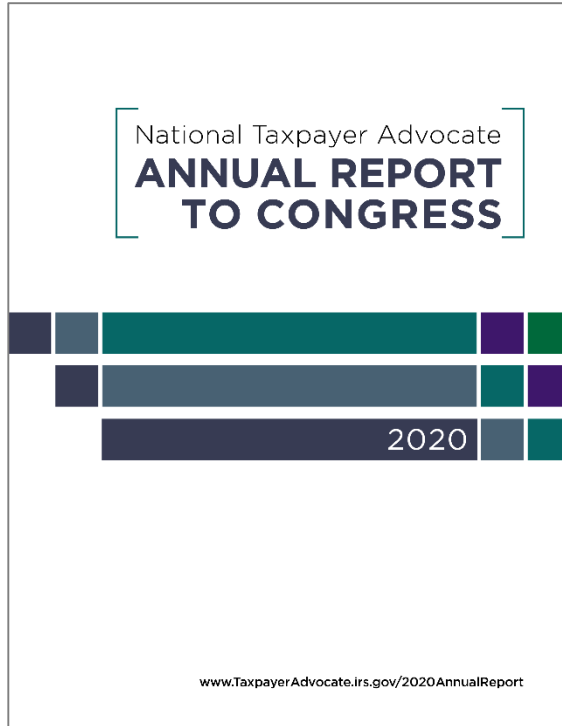


What Else Does TAS Do?

- We also address large-scale, systemic issues that affect many taxpayers.
- We raise these concerns to senior leaders at the IRS.
- Know of a tax problem that affects more than one taxpayer?
 - Use our Systemic Advocacy Management System at:
<https://www.irs.gov/advocate/systemic-advocacy-management-system-sams>



TAS Reports To Congress



www.TaxpayerAdvocate.irs.gov/reports





Other TAS Programs

Low Income Taxpayer Clinics (LITCs)

- Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also provide assistance to persons who speak English as a second language.
- Any services provided by an LTC must be for free or a small fee.
- Find the nearest LTC at:
<https://www.taxpayeradvocate.irs.gov/about-us/low-income-taxpayer-clinics-litc/>



Other TAS Programs

Taxpayer Advocacy Panel (TAP)

- Independent panel of citizen volunteers
- Suggests ways to improve the IRS
- Contact TAP at 1-888-912-1227 or <https://improveirs.org/>



Want to Know Even More?

Visit **TAS's website** at:

<https://www.taxpayeradvocate.irs.gov/>

NTA Blog:

<https://www.taxpayeradvocate.irs.gov/taxnews-information/blogs-nta/>

Follow TAS on Social Media:

- Twitter – [@YourVoiceatIRS](https://twitter.com/YourVoiceatIRS)
- Facebook – [@YourVoiceatIRS](https://facebook.com/YourVoiceatIRS)
- LinkedIn – [Taxpayer Advocate Service](https://linkedin.com/company/Taxpayer Advocate Service)
- YouTube – [Taxpayer Advocate Service on YouTube](https://youtube.com/Taxpayer Advocate Service on YouTube)

YOUR
VOICE
AT THE
IRS

GET CONNECTED



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Follow us on our official social media accounts



Remember

The Taxpayer Advocate Service is *your voice at the IRS.*

For more information, visit

<https://www.taxpayeradvocate.irs.gov/>

