

Publication 4012

VITA/TCE Volunteer Resource Guide

Volunteer Income Tax Assistance (VITA)/Tax Counseling
for the Elderly (TCE)

2022 RETURNS

Volume 14 of 14



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Index

Symbols

401K

Form 1099-R distributions D-37

IRA contributions G-15

A

Abandonment or foreclosure EXT-1

ABLE accounts , 14

ACA

Alternative Calculation for Year of Marriage
H-11

Dependents' MAGI H-12

Federal Poverty Lines H-20

Filing threshold H-12

Form 8962 H-8

Healthcare.gov tax tool H-18, H-19

Ineligible for the PTC H-14

Members of the household H-18

Minimum essential coverage H-14

Premium Tax Credit Overlapping Coverage H-14

Unexpected APTC Repayments H-16

Additional child tax credit A-4, B-3, D-37, D-43, G-3

Adjusted basis D-34, D-35

Adjusted Gross Income R-1

Adjustments to income , E-1, E-i

Ad valorem F-8

Alimony , 8, D-5, 8, E-1, E-9, F-14

Alternative Minimum Tax D-12

American opportunity credit M-7, O-9

Archer MSA , 15, D-57, F-6

Armed Forces Gross Income D-2

Automobiles. *See Motor Vehicles*

B

Balance due , H-12

Birth date B-18

Blind F-2

Bona Fide D-59, D-60

Bond D-12, D-15, E-4

Business miles D-24

C

Cancellation of Debt (COD) D-2, D-56,
D-59, D-66, O-9

credit card D-56, D-66

Entering Cancellation of Credit Card Debt
in TaxSlayer D-66

Principal Residence EXT-1, EXT-4, EXT-5,
D-49, D-56

Capital Gain Distribution D-14

Capital gains and losses D-26

Adjustments to Basis D-30

Capital Loss Carryover D-26

Cost basis D-27

Date Acquired or Date Sold D-27

Dividend income D-14

Entering capital gains and losses D-27

Entering Capital gains and losses D-28, N-6, D-51

Gift 19

Scope limitations 11

Car and truck expenses D-24

Carry forward D-29, N-3

Charitable contributions , D-23, F-11

Charitable Gift Annuity D-44

Child and dependent care C-2, D-7, G-9, G-10, G-11

Child's Interest and Dividends 17, H-3

Child tax credit , D-43, G-2

Qualifying child G-2

Schedule 3 B-3

Civil Service Retirement D-40

Codes

1099-R Box 7 D-43

adjustment Form 8949 D-30, D-31

early distribution H-5

W-2, Box 12 H-14

Commuting miles D-24

Completing return

Deceased taxpayer K-13

Power of attorney K-13

Contingency Plans for site operations Q-1

Co-ops, income D-2

Cost of goods sold D-22

Cost of keeping up a home B-13

Credits

Additional child tax credit G-3

Child and dependent care credit G-9

Child tax credit G-2

Credit for other dependents G-5

Elderly or disabled G-17

Foreign tax G-6

Nonrefundable G-1

Premium tax credit H-10

Residential energy EXT-6, G-1

Retirement savings contribution G-14

Retroactively claim refundable tax credits
M-1

Custodial parent C-6, K-8, G-9

D

Death of taxpayer or spouse

Entering B-4, B-5

Return signature K-13

Sale of main home D-32

Dental expenses , D-ii, D-4, C-7, D-38, F-3,
F-5

Dependent/qualifying person

Child and dependent care credit G-9

Children of divorced or separated parents
C-1, C-2, C-3

Child tax credit G-2

Custodial Parent C-2, C-6, K-8, G-9

Entering Dependent/Qualifying Person B-20

Filing requirement A-1

Glossary R-1

Head of household B-11

Medical and dental expenses F-3

Qualifying relative C-5

Rules for Claiming a Dependent C-1

Worksheet for Determining Support C-7

Deposit slip K-16

Direct deposit K-2, K-3, K-9, K-16, M-7, O-10

Disability income D-43, G-17

Disability severance payments D-4

Disabled F-6, G-10

Dividend. See *Dividend income*

Dividend income

Dividend Income (Form 1099-DIV) D-14

Nontaxable income D-2 Qualified dividend
income D-51 Taxable income D-1

Tax-exempt D-12

Divorced parents. See *Dependent/qualifying
person*

E

Early Distribution, penalty D-43, H-4

Earned income

Credit for Child and Dependent Care
Expenses G-12, G-13

For Children and Other Dependents A-2

Earned Income Credit (EIC)

Glossary R-1

inmate in a penal institution D-63

qualifying child C-2, C-ii, B-20

should file A-4

Education Credits

Glossary R-1

Education Expenses

1099-Q 14

IRA distributions H-5

Qualified education expenses J-1, J-9

Education Savings Accounts (ESAs) E-4

Educator expenses E-4

E-file

extension of time to file M-10

EIC. See *Earned Income Credit*

Energy credit EXT-6, G-1

Estimated tax payments

State D-16, O-12

Vouchers O-8

Exempt income , D-51

Exemption C-1

Extension M-10, O-6, O-10

F

Facilitated Self Assistance (FSA) R-1

Federal income , D-41, G-1

Federal Poverty Lines H-20

Filing requirements A-1, B-14

 Children and Other Dependents A-2, H-12

 Other situations A-3

Filing status A-1, B-12, B-14

 Head of Household B-12

 Interview Tips B-11

First-time homebuyer credit A-3, D-33

Foreclosure EXT-1

Foreign address B-19

Foreign bank accounts 20

Foreign earned income , D-59, D-60, D-61,
G-3

Foreign tax credit D-15, G-6

Form 56 , 12 Form 656-B K-20

Form 709 12

Form 843 12

Form 982 EXT-4, D-59, D-66

Form 1040

Job Aid B-1, B-2

Starting a new return B-8

Form 1040-C 12

Form 1040-ES , 7, 7, O-8

Form 1040 Job Aid B-1, B-2

Form 1040-NR B-14

Form 1040-SR 7

Form 1040-SS 7

Form 1041. See *Schedule K-1*

Form 1041 K-1 D-52 Form 1045 12

Form 1065. See *Schedule K-1*

Form 1065 K-1 D-53

Form 1066 12

Form 1095-A. See *ACA*

Form 1095-B 12

Form 1095-C 12

Form 1098 12, O-8

Form 1098-C 10, 12

Form 1098-E 13, O-8

Form 1098-Q 13

Form 1098-T. See *education credits*

Form 1099 K-15

Form 1099-A , EXT-1, 13, O-8

Form 1099-B. See *Capital gains and losses*

Form 1099-C

qualified principal residence indebtedness
EXT-1

Form 1099-DIV D-14

Form 1099-G 13, O-8

Form 1099-INT D-11

Form 1099-K N-6, 10, 14, D-12, D-17, D-21,
O-8

Form 1099-LTC , 14, D-57

Form 1099-MISC

Medicaid waiver payments D-9, N-7

Other income D-56

Schedule C D-17, D-18 Form 1099-OID
10, 14, O-8

Form 1099-PATR 8, 14

Form 1099-Q 8, 14, O-8

Form 1099-QA 8, 14

Form 1099-R

CSA 1099-R D-38, D-40

Disability under minimum retirement D-41

Distribution codes D-43

Employee contributions D-38

IRA/Pension Distribution D-36

Nontaxable distribution D-45

Public safety officer D-39

Qualified Charitable Distribution D-45, D-47

Rollovers D-41 Roth IRA D-42

TaxSlayer navigation D-37

Treated as wages D-40

Form 1099-S , 15, A-4, D-32, D-35, O-8

Form 1099-SA 8, 15, E-7, O-8

Form 1116 , 9, 15, D-15, G-8

Form 1127 15

Form 1310 15

Form 2106 8, 15, E-2

Form 2120 C-5, 15, 15, O-9

Form 2441 , D-7, 15, G-9, G-10, G-11, G-12,
G-13

Form 2555 , 8, 15

Form 2848 K-8, O-6, 16, K-7

Form 3468 16

Form 3520 10, 16

Form 3800 9, 16

Form 3903 8, 17

Form 4136 16

Form 4137 , D-7, 16

Form 4562 10, 11, 16

Form 4684 16

Form 4797 16

Form 4835 16

Form 4852 , D-6, 16, O-9

Form 4868 16

Form 4952 16

Form 4972 16

Form 5329 A-3, D-43, D-44, H-4 Form 5405
9, 16

Form 5498 16

Form 5498-ESA 16

Form 5498-QA 16 Form 5498-SA 16, E-7
Form 5695 16

Form 6251 , 17, D-12, 17

Form 6252 17

Form 6781 17

Form 8275 17

Form 8275 R 17

Form 8283 17

Form 8332 C-6, K-8, C-4, 17

Form 8379 P-7, 17

Form 8453 C-6, D-23, D-29

Form 8582 11

Form 8606 D-37

Form 8615 7, 17

Form 8621 17

Form 8801 9, 17, A-4

Form 8805 17

Form 8814 17

Form 8815 17, E-4

Form 8821 17

Form 8822 P-6

Form 8829 17

Form 8833 17

Form 8834 17

Form 8839 17

Form 8848 17

Form 8849 A-1

Form 8853 , 18, D-57

Form 8857 18

Form 8862 Q-6, 18, G-5

Form 8863 , 18, G-1

Form 8865 18

Form 8879 Q-2

Form 8880 , D-8, 18, G-14, G-15

Form 8885 18

Form 8886 18

Form 8888 , 7, 18

Form 8889 H-6

Form 8903 18

Form 8908 18

Form 8910 18

Form 8911 18

Form 8915-B 18, 19

Form 8919 19

Form 8936 19

Form 8938 10, 19

Form 8948 19

Form 8949. See *capital gains and losses*

Form 8958 20

Form 8959 20

Form 8960 20

Form 8962 20, H-9

Form 8995-A 20

Form 9452 20

Form 9465 O-6, 20, O-7

Form 13614-C B-4, B-5, B-i

Form 13844 20

Form 14039 P-3, 20, P-4

Form RRB 1099 D-49

Form RRB 1099-R D-48

Form SS-8 20

Form SSA-1099 D-36, D-49, O-9

Form T (Timber) 12

Form W-2

Address D-6

Box 10 G-9

Box 12 D-8, E-7, G-14, H-14

Dependent Care D-7, G-9

Form 4852, Substitute for Form W-2 D-6

Health Saving Accounts (HSA) E-7

Medicaid Waiver Payments D-9

Retirement Savings Contributions G-14

TaxSlayer navigation D-6

Unreported tip income H-1

Form W-2G D-56

Form W-4 K-21

Form W-4P K-21

Form W-4V K-21

Form W-7 O-6, B-21

Foster care

Child tax credit G-2, G-4

Claiming a dependent C-1

Credit for other dependents G-5

Head of household B-11

Full-time student

Glossary R-1

Qualifying child C-3

Treated as having earned income G-10

G

Gain and losses D-26, D-29

Gambling losses F-3, F-12

Gambling winnings O-9

Gift D-2

Glossary R-i, R-1

Grants D-56, D-63

Gross income C-1, D-1, D-3, D-4, G-4

H

Head of household B-12

Healthcare.gov tax tool H-18, H-19

Health insurance premiums D-38, D-39, H-5

Home equity interest F-4

Household employee income D-56 How to use this guide 4, 5

HSA , A-3, O-10

Contributions E-7

Distributions E-8

Employer contributions D-8

Form 8889 E-7

Glossary R-2

Self-Employed Health Insurance E-5

I

Identity Protection Pin (IP PIN) O-6

Identity theft O-10, O-11, P-4

Income

Armed Forces Gross Income D-2

Capital gains. *See Capital gains and losses*

Dividend. *See Dividend income*

gambling winnings D-56

Income quick reference guide D-1

Interest. *See Interest income*

Rental and royalty income D-54

Self-employment income D-17

Social Security. *See Social Security* State and local refund D-16

Taxable income D-1

TaxSlayer entry D-5

tips D-7, H-1

Individual Retirement Account. *See IRA*

Individual Taxpayer Identification Number.
See ITIN

Injured spouse O-6, O-10, P-7

Innocent spouse P-7

Insolvency Determination Worksheet D-20,
D-65

Installment agreement K-19, O-6

Insurance premiums D-38, F-6, H-5

Insurance proceeds D-2

Intake/Interview & Quality Review Sheet
(Form 13614-C) B-14

Interest D-i, D-44, N-6, O-6, P-7, D-1, D-51,
D-56, F-3, E-4, G-6, G-8

Interest expense , 16, B-13, D-24

Interest income , D-10, D-11, O-10

Municipal bonds D-12

Out of scope D-10

Private activity bond D-12

Seller financed mortgage D-13

Tax-exempt D-12

TaxSlayer navigation D-10, D-11

Inventory D-21

IRA

Adjustments E-10

Basis D-42

Charitable gift annuity O-11

Converting from pre-tax to post-tax D-41
distributions D-1, D-36, D-39, D-40

Exceptions H-4

Nontaxable distributions D-45

Qualified charitable distribution D-43, D-45, D-47, O-11

Rollover deadline D-41

Tax on early distribution H-4

IRS Direct Pay K-18

IRS e-file Signature Authorization R-2

IRS master file R-2

IRS Taxpayer Assistance Center (TAC) L-4, P-1

ITA M-8, P-10

Itemized deductions D-16

Cash contribution F-4

Gambling losses F-12

Gifts to Charity F-11

Glossary R-2

Interview tips F-3, F-4

Married filing separately F-8

Medical expenses F-5, F-7

Miscellaneous F-12

Mortgage interest F-4, F-10

Persons Not Eligible for the Standard
Deduction F-1

Real estate taxes F-8

Sales tax F-9

State and local general sales taxes F-3, F-
8

Taxes you cannot deduct F-8

ITIN

Child Tax Credit G-1

J

Job aid EXT-1, EXT-4

Job expenses and certain miscellaneous deductions F-12

Joint or survivor annuity D-40

Jury duty D-1, D-56, E-1

K

K-1 D-51, D-52, D-53

Keeping up a home B-13

Keyword (navigating TaxSlayer) O-8

Kiddie Tax , A-2

Kidnapped child C-1

L

Last name N-3, Q-6, B-16, B-17, R-2

Legislative Extenders D-66, G-1

Local income tax O-12

Long-term care insurance D-57

Loss carryover D-26

M

Married filing jointly

As a dependent C-1, C-3

Considered unmarried B-11

Married filing separately

Not eligible for the standard deduction F-1

Premium tax credit H-10, H-13, H-16, H-17

Meals and incidental expenses E-2

Medical expenses

Early distributions from IRAs H-5

Health saving accounts E-8, E-9

Itemized deductions F-3, F-5, F-6, F-7, O-11

Transportation F-6

Military income (Armed forces income) D-1

Military reservists expenses E-2

Minimum essential coverage H-14

Miscellaneous deductions F-6, F-12

Modified Adjusted Gross Income (MAGI) H-12

Mortgage interest D-8, B-13, D-13, F-4, O-11

Motor vehicles D-24 Multifactor Authentication O-2

Municipal bond interest D-29

mySocialSecurity account B-16

N

Name control B-16

Nominee interest D-12

Nonbusiness credit card D-57

Noncash donations F-4, O-11

Noncustodial parent B-12

Nonrefundable credits , G-1, E-10, G-5

Nonresident alien B-14, F-1

 Entering basic information B-17

 Glossary R-2

Nontaxable income D-i, D-12, D-17, D-39, D-45, D-2, F-9

Notary fees D-1

O

Office of Personnel Management D-40

OID interest O-11

Other income A-4, D-56, D-63, D-66, N-6, O-11

Other taxes D-12, O-5, H-1, H-2, H-4, H-6, O-8

Out of scope 5, 6

P

Paper return K-13

Patronage dividends D-2

Payment Card and Third Party Network Transactions D-17

Payments and estimates O-5

Pell Grant J-9 Penalty K-18

Pension and annuity income A-2

Pension distribution D-36

Pension income K-21

Permanently disabled C-1

Personal information N-4, P-4, G-14, B-18, K-13

Personal property tax F-3, F-8

Personal representative K-13

PIN identity protection P-3

Points paid O-11

Poverty lines H-20

Power of attorney K-8, K-12, K-15, O-6

Practitioner PIN Method R-2

Principal residence EXT-4

Printing from desktop N-8

Prior year data B-9

Prisoner earned income D-5, D-56, N-6

Private activity bond (PAB) D-12

Pro online home O-4

Property taxes B-11, B-13, D-24, O-11

Public safety officer D-39

Q

Qualified business income deduction D-15, F-13

Qualified tuition program E-4

Qualifying Child

Child and Dependent Care Credit G-9

Child & Dependent Care Credit G-10

Children of divorced or separated parents C-6

Child Tax Credit G-2

EIC B-20

Entering Dependent/Qualifying Person B-20

Head of Household B-11

Interview tips C-3

Qualifying child of more than one person
C-2

Qualifying relative C-3, C-4, C-5

Qualifying Relative

Dependents C-i, C-1, C-3, C-4, C-5, C-6

Head of Household B-11

Quality review K-11, Q-2, Q-3

Quality site requirement 17, 21, K-8

Questions about your business D-22

R

Railroad Retirement Benefits (RRB) D-48, O-9

Real estate taxes B-13, D-65, O-11

Refund

Direct deposit K-2, K-3

Prior years M-8

state and local refund D-5, D-16

Rental income D-2, D-54, D-55

Reservist expenses E-2

Residency status B-19

Residential energy credit EXT-6, G-1

Resident state return B-20

Retirement savings contributions credit E-10,
G-14, G-15, G-16, O-12

Retroactive claim some tax credit M-7

Reverse mortgages D-2, D-12

Rollover deadline D-41

Roth IRA

- Contribution D-42
- Converting from pre-tax to post-tax D-41
- Deduction E-10
- Distribution D-41, D-42

Retirement savings contributions credit G-14, G-15, G-16

Rollover D-41, D-44

Royalty income D-51, D-54

RRB D-48

S

Sale of main home D-32

Sale of stock D-29, O-12

Sales tax D-16, F-8, F-9, O-12

Savings bond D-12, D-15, E-4

Schedule 1 8, B-3

Schedule 2 9, A-3, B-3

Schedule 3 9, B-3, H-12

Schedule 8812 12, 17

Schedule A , 10, D-55, F-5, F-6, F-7, F-8, F-9

Schedule C

Car and truck expenses D-24

Cost of goods sold D-22

General expenses D-23

Health insurance E-1

Inventory D-21

Less than \$600 D-17

Not reported on Form 1099MISC D-21

Out of Scope D-23

Qualified business income F-13

Questions about the operation of your business D-21

Reported on a Form 1099-MISC D-17

TaxSlayer navigation D-17, D-21

Travel expenses E-2

Schedule D , N-6, A-1, D-9, D-14, D-20, D-26, D-27, D-33, D-44, D-51

Schedule E , 8, 11, D-44, D-51, D-54, D-55

Schedule K-1

Foreign taxes G-6

Out of scope items D-51

TaxSlayer navigation D-51

Schedule R 12, G-18

Schedule SE F-13, H-1

Scholarships D-56, D-63

Scope of service 5, 6

Self employed health insurance deduction E-5

Self-employment income D-17, D-21, O-12

Seller financed mortgage interest D-13, O-12

Sick pay D-8

Social Security

Determining support C-7, C-8

Lump-sum distributions D-50

mySocialSecurity account B-16

TaxSlayer navigation D-48

Sole proprietor F-13

Split refund K-16

Standard deduction , F-1, F-2, F-5, F-13, F-i

State and local refund worksheet D-16

State returns M-2

Statutory employee D-8

Student loan interest , E-11, O-12, O-8

Supplemental security income (SSI) D-2

Support C-7, C-8

T

Taxable and nontaxable income D-1

Taxable income , D-1

Taxable interest A-2, D-11

Taxes you paid F-3, F-8, O-12

Tax exempt interest C-4, D-12, D-51, O-12

Taxpayer Advocate Service (TAS) R-3

Taxpayer inquiries P-6, P-7

Tax return preparation F-12

TaxSlayer Admin

- Contingency Plan Q-1

TaxSlayer Pro Desktop

- Input highlights N-3

- Navigating N-1

- Printing N-8

TaxSlayer Pro Online

- Homepage O-4

- Multifactor authentication O-2

- Navigating O-6

Temporary absence C-1, B-4, B-5, B-11, B-i,
C-4

Tiebreaker Rules C-2

Tip income D-7

Tips D-1, A-2, A-3, D-7, H-1, O-12

Transcripts M-7

Tribal per capita payments D-1, O-13

U

Unemployment compensation D-1, D-5, O-13

Unreported Social Security and Medicare tax
H-1

Unreported tip income H-1

V

Vehicle license registration fee F-8

Veterans D-2

View form option N-3

Virtual VITA/TCE Methods R-3

Volunteer Agreement 17, 21

Volunteer expenses O-13

Voucher K-18

W

Wages reported on Form 1099-R. *See Form 1099-R*

Wash Sale D-30

Welfare payments D-2

Who must file A-1, A-3

Who should file A-4

Withholding D-6, D-8, D-58

Worksheet for determining support C-7

Worldwide income D-59

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Taxpayer Civil Rights

The Department of the Treasury-Internal Revenue Service will not tolerate discrimination based on race, color, national origin (including limited English proficiency), disability, reprisal, sex (in education programs or activities) or age in programs or activities receiving federal financial assistance from the Internal Revenue Service.

Persons with disabilities and/or limited English proficiency should be able to participate in or benefit from programs and services that IRS supports. Taxpayers with a disability may request a reasonable accommodation and taxpayers with limited English proficiency may request language assistance to access service. For additional information refer to Publication 4053, Your Civil Rights Are Protected, for reasonable accommodation.

If a taxpayer believes that he or she has been discriminated against, a written complaint should be sent to:

Internal Revenue Service

Civil Rights Unit

**1111 Constitution Avenue, NW, Room
2413**

Washington DC 20224

Email edi.civil.rights.division@irs.gov

Do not send tax returns, payments or other non-civil rights information to this address.

**Low Income Taxpayer Clinics
(LITCs) Assistance with Tax
Problems**

Has your taxpayer received a letter from the IRS or has their federal refund been offset? An LTC may be able to help.

What are LITCs? LITCs are organizations that represent and advocate for taxpayers who have tax problems with the IRS. They are

independent from the IRS and the Taxpayer Advocate Service (TAS). LITC tax professionals offer services for free or a small fee.

Who can receive LITC help? Taxpayers whose incomes are below a certain level may be eligible for assistance (generally not to exceed 250% of the federal poverty level). Up to 10% of the cases accepted by an LITC may include taxpayers who have income above 250% of the poverty level. For this reason, it is often best to refer a taxpayer and allow the clinic to make the eligibility determination.

What issues can LITCs help with? LITCs can help with many federal tax issues, e.g., making payments or requesting collection alternatives like currently not collectible or offer in compromise, helping to gather proof to show eligibility for tax exemptions and credits such as the Earned Income Tax Credit, obtaining tax refunds that were stolen due to identity theft, and appealing IRS decisions.

Individual taxpayers include self-employed taxpayers or individual tax debt even if it is related to operation of a business. LITCs may also help with taxpayers who have both a federal tax dispute and related state and local tax disputes. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language.

Where are LITCs located? To find the closest LITC or learn more about LITCs, visit **www.irs.gov/advocate/low-income-taxpayer-clinics** or download IRS **Publication 4134**, Low Income Taxpayer Clinic List, at **www.irs.gov**

Taxpayers can also get this publication by calling the IRS toll-free at 800-TAX-FORM (800-829-3676).

Note: Your site can order printed copies of Publication 4134 to keep on hand and you can

contact your local LITCs and request copies of their brochures or business cards.

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 (IRS) that helps taxpayers and protects taxpayer rights. TAS strives to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights.

What can TAS do for you?

TAS can help you if your tax problem is causing a financial difficulty, you've tried and been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure just isn't working as it should. And the service is free. If you qualify for TAS

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.
- You've tried 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 [**www.taxpayeradvocate.irs.gov/contact-us**](http://www.taxpayeradvocate.irs.gov/contact-us);
- Download **Publication 1546, Taxpayer Advocate Service We Are Here to Help**

You available at **www.irs.gov/forms-instructions**. If you do not have internet access, you can:

- Call the IRS toll-free at 800-TAX-FORM (800-829-3676) and ask for a copy of Publication 1546;
- Check your local directory; or
- Call TAS toll-free at 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. The TAS website

www.taxpayeradvocate.irs.gov can help you understand what these rights mean to you and how they apply. These are ***your*** rights. Know 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 TAS at **Systemic Advocacy Management System (SAMS)**.

Be sure to not include any personal taxpayer information.

Information for Volunteers

TaxSlayer	
TaxSlayer Volunteer Support Need site SIDN when you call	1-800-421-6346 (Do not give to the public)
TaxSlayer via E-Mail	support@vita.taxslayerpro.com
TaxSlayer Chat	From inside a return, select Help and Support, then choose Chat
Prior Year Return Access	
Current and 6 previous years accessible from one URL	vita.taxslayerpro.com

Internal Revenue Service

VITA/TCE Hotline for tax law questions (volunteer use only)	1-800-829-8482 (800-TAX-VITA) January 23, 2023 April 18, 2023 Monday Friday 7:00 AM – 7:00 PM No service on Saturdays
IRS e-file Help Desk	1-866-255-0654
Identity Theft Unit	1-800-908-4490
Taxpayer Assistance Centers	1-844-545-5640
Quality and Volunteer Tax Alerts	www.irs.gov/individuals/quality-and-tax-alerts-for-irs-volunteer-programs

IRS Toll-free line	1-800-829-1040
Order IRS Forms and Publications	1-800-829-3676

Information to Assist Taxpayers

Refund Offset Inquiry (Bureau of the Fiscal Service)	1-800-304-3107
IRS Tax-Help for Deaf (TDD)	1-800-829-4059
Taxpayer Advocate Service	1-877-777-4778
Social Security Administration	1-800-772-1213

Treasury Retail Securities (savings bonds)	1-844-284-2676
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