



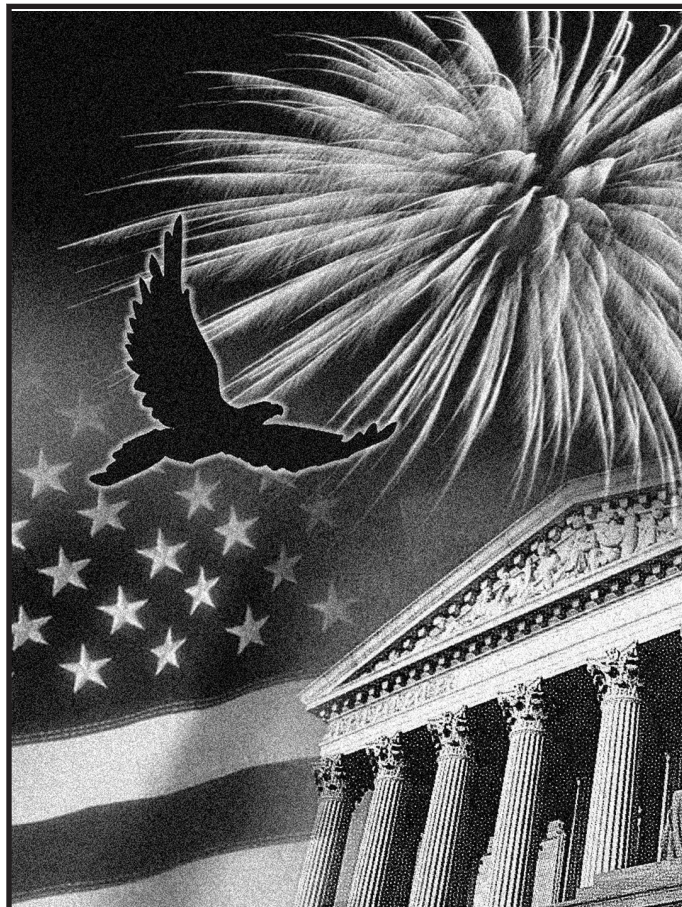
Department of the Treasury  
Internal Revenue Service

**Publication 531**

Cat. No. 15059V

# Reporting Tip Income

For use in preparing  
**2016** Returns



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## Future Developments

For the latest information about developments related to Pub. 531, such as legislation enacted after this publication was published, go to [www.irs.gov/pub531](http://www.irs.gov/pub531).

## What's New

For 2016, the maximum wages and tips subject to social security tax remains at \$118,500. The social security tax rate an employee must pay on tips remains at 6.2% (0.062).

## Reminder

**Additional Medicare Tax.** A 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act (RRTA) compensation, and self-employment income that are more than:

- \$125,000 if married filing separately,
- \$250,000 if married filing jointly, or
- \$200,000 for any other filing status.

An employer is required to withhold Additional Medicare Tax on any Medicare wages or RRTA compensation it pays to an employee in excess of \$200,000 in a calendar year without regard to the employee's filing status.

**Photographs of missing children.** The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

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## Introduction

This publication is for employees who receive tips.

All tips you receive are income and are subject to federal income tax. You must include in gross income all tips you receive directly, charged tips paid to you by your employer, and your share of any tips you receive under a tip-splitting or tip-pooling arrangement.

The value of noncash tips, such as tickets, passes, or other items of value, is also income and subject to tax.

Reporting your tip income correctly is not difficult. You must do three things.

1. Keep a daily tip record.
2. Report tips to your employer.
3. Report all your tips on your income tax return.

This publication will explain these three things and show you what to do on your tax return if you have not done the first two. This publication will also show you how to treat allocated tips.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can send us comments from [irs.gov/formspubs](https://www.irs.gov/formspubs). Click on "More Information" and then on "Give us feedback."

Or you can write to:

Internal Revenue Service  
Tax Forms and Publications  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

**Ordering forms and publications.** Visit [www.irs.gov/formspubs](https://www.irs.gov/formspubs) to download forms and publications. Otherwise, you can go to [www.irs.gov/orderforms](https://www.irs.gov/orderforms) to order current and prior-year forms and instructions. Your order should arrive within 10 business days.

**Tax questions.** If you have a tax question not answered by this publication, check IRS.gov and *How To Get Tax Help* at the end of this publication.

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## Keeping a Daily Tip Record

**Why keep a daily tip record.** You must keep a daily tip record so you can:

- Report your tips accurately to your employer,
- Report your tips accurately on your tax return, and

- Prove your tip income if your return is ever questioned.

**How to keep a daily tip record.** There are two ways to keep a daily tip record. You can either:

- Write information about your tips in a tip diary; or
- Keep copies of documents that show your tips, such as restaurant bills and credit or debit card charge slips.

You should keep your daily tip record with your tax or other personal records. You must keep your records for as long as they are important for administration of the federal tax law. For information on how long to keep records, see *How Long to Keep Records* in chapter 1 of Pub. 17, Your Federal Income Tax.

If you keep a tip diary, you can use Form 4070A, Employee's Daily Record of Tips. To get Form 4070A, ask IRS or your employer for Pub. 1244, Employee's Daily Record of Tips and Report to Employer. Pub. 1244 is also available at [www.irs.gov/pub1244](https://www.irs.gov/pub1244). Pub. 1244 includes a 1-year supply of Form 4070A. Each day, write in the information asked for on the form. A filled-in Form 4070A is shown on the following page.

In addition to the information asked for on Form 4070A, you also need to keep a record of the date and value of any noncash tips you get, such as tickets, passes, or other items of value. Although you do not report these tips to your employer, you must report them on your tax return.

If you do not use Form 4070A, start your records by writing your name, your employer's name, and the name of the business (if it is different from your employer's name). Then, each workday, write the date and the following information.

- Cash tips you get directly from customers or from other employees.
- Tips from credit and debit card charge customers that your employer pays you.
- The value of any noncash tips you get, such as tickets, passes, or other items of value.
- The amount of tips you paid out to other employees through tip pools or tip splitting, or other arrangements, and the names of the employees to whom you paid the tips.

**Sample Filled-in Form 4070A from Publication 1244**

Form <b>4070A</b> (Rev. August 2005) Department of the Treasury Internal Revenue Service		<b>Employee's Daily Record of Tips</b> This is a voluntary form provided for your convenience. See instructions for records you must keep.		OMB No. 1545-0074	
Employee's name and address John W. Allen 1117 Maple Ave. Anytown, NY 14202		Employer's name Diamond Restaurant Establishment name (if different)		Month and year Oct. 2016	
Date tips rec'd	Date of entry	a. Tips received directly from customers and other employees	b. Credit and debit card tips received	c. Tips paid out to other employees	d. Names of employees to whom you paid tips
1	10/3	- OFF -			
2	10/3	48.80	26.40	15.20	Judy Brown
3	10/3	28.00	21.60	8.00	Carl Jones
4	10/5	42.00	24.00	10.00	Judy Brown
5	10/7	40.80	28.00	12.00	
<b>Subtotals</b>		159.60	100.00	45.20	

For Paperwork Reduction Act Notice, see instructions on the back of Form 4070. Page 1

Date tips rec'd	Date of entry	a. Tips received directly from customers and other employees	b. Credit and debit card tips received	c. Tips paid out to other employees	d. Names of employees to whom you paid tips
6	10/7	- OFF -			
7	10/8	37.20	22.40	8.00	Carl Jones
8	10/9	50.80	17.20	10.00	Judy Brown & Carl Jones
9	10/9	33.60	16.40	8.00	Judy Brown
10	10/11	30.40	22.00	9.20	Judy Brown
11	10/11	42.00	11.60	8.80	Carl Jones
12	10/14	35.60	16.00	7.60	Judy Brown
13	10/14	- OFF -			
14	10/14	48.40	14.40	12.40	Judy Brown & Brian Smith
15	10/16	45.20	32.00	17.20	Brian Smith
<b>Subtotals</b>		323.20	152.00	81.20	

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Date tips rec'd	Date of entry	a. Tips received directly from customers and other employees	b. Credit and debit card tips received	c. Tips paid out to other employees	d. Names of employees to whom you paid tips
16	10/16	41.20	18.40	8.80	Judy Brown
17	10/18	39.20	21.20	9.60	Judy Brown
18	10/19	46.80	12.80	8.40	Carl Jones
19	10/21	34.00	19.20	10.00	Judy Brown
20	10/21	- OFF -			
21	10/22	34.80	26.00	12.80	Judy Brown & Brian Smith
22	10/24	42.40	22.80	12.40	Carl Jones
23	10/24	48.80	17.20	13.60	Judy Brown
24	10/25	33.60	19.20	10.80	Brian Smith
25	10/26	37.20	14.80	9.20	Judy Brown
<b>Subtotals</b>		358.00	171.60	95.60	

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Date tips rec'd	Date of entry	a. Tips received directly from customers and other employees	b. Credit and debit card tips received	c. Tips paid out to other employees	d. Names of employees to whom you paid tips
26	10/26	31.60	11.60	12.40	Judy Brown
27	10/27	- OFF -			
28	10/29	43.20	14.00	12.80	Carl Jones
29	10/30	34.80	22.40	7.20	Carl Jones
30	10/31	46.00	27.20	12.80	Judy Brown & Brian Smith
31	11/2	27.60	20.40	6.40	Judy Brown
<b>Subtotals from pages 1, 2, and 3</b>		159.60	100.00	45.20	
<b>Totals</b>		1,024.00	519.20	273.60	

- Report total cash tips (col. a) on Form 4070, line 1.
  - Report total credit and debit card tips (col. b) on Form 4070, line 2.
  - Report total tips paid out (col. c) on Form 4070, line 3.
- Page 4

**Electronic tip record.** You can use an electronic system provided by your employer to record your daily tips. If you do, you must receive and keep a paper copy of this record.

**Service charges.** Do not write in your tip diary the amount of any service charge that your employer adds to a customer's bill and then pays to you and treats as wages. This is part of your wages, not a tip. The following factors determine if you have a tip or service charge.

- The payment is made free from compulsion.
- The customer has the right to determine the amount of payment.
- The payment is not subject to negotiation or dictated by employer policy.

- The customer generally has the right to determine who receives the payment.

See examples below.

**Example 1.** Good Food Restaurant adds an 18% charge to the bill for parties of 6 or more customers. Jane's bill for food and beverages for her party of 8 includes an amount on the tip line equal to 18% of the charges for food and beverages, and the total includes this amount. Because Jane did not have an unrestricted right to determine the amount on the "tip line," the 18% charge is considered a service charge. Do not include the 18% charge in your tip diary. Service charges that are paid to you are considered wages, not tips.

**Example 2.** Good Food Restaurant includes sample calculations of tip amounts at the bottom of its bills for food and beverages provided to customers. David's bill includes a blank "tip line," with sample tip calculations of 15%, 18%, and 20% of the charges for food and beverages at the bottom of the bill beneath the signature line. Because David is free to enter any amount on the "tip line" or leave it blank, any amount he includes is considered a tip. Be sure to include this amount in your tip diary.

## Reporting Tips to Your Employer

**Why report tips to your employer?** You must report tips to your employer so that:

- Your employer can withhold federal income tax and social security, Medicare, Additional Medicare\*, or railroad retirement taxes;
- Your employer can report the correct amount of your earnings to the Social Security Administration or Railroad Retirement Board (which affects your benefits when you retire or if you become disabled, or your family's benefits if you die); and
- You can avoid the [penalty for not reporting tips](#) to your employer (explained later).

\*See *Caution for Uncollected taxes*, later.

**What tips to report.** Report to your employer only cash, check, and debit and credit card tips you receive.

If your total tips for any 1 month from any one job are less than \$20, do not report the tips for that month to that employer.

If you participate in a tip-splitting or tip-pooling arrangement, report only the tips you receive and retain. Do not report to your employer any portion of the tips you receive that you pass on to other employees. However, you must report tips you receive from other employees.

Do not report the value of any noncash tips, such as tickets or passes, to your employer. You do not pay social security, Medicare, Additional Medicare, or railroad retirement taxes on these tips.



# Sample Filled-in Form 4070 from Publication 1244

Form **4070**  
(Rev. August 2005)  
Department of the Treasury  
Internal Revenue Service

## Employee's Report of Tips to Employer

OMB No. 1545-0074

Employee's name and address John W. Allen 1117 Maple Ave. Anytown, NY 14202	Social security number 987 : 00 : 4321
Employee's name and address (include establishment name, if different)  Diamond Restaurant 834 Main Street Anytown, NY 14203	<b>1</b> Cash tips received 1,024.00
	<b>2</b> Credit and debit card tips received 519.20
	<b>3</b> Tips paid out 273.60
Month or shorter period in which tips were received from October 1, 2016, to October 31, 2016	<b>4</b> Net tips (lines 1 + 2 - 3) 1,269.60
Signature [signed] John W. Allen	Date Nov. 10, 2016

**How to report.** If your employer does not give you any other way to report your tips, you can use Form 4070, Employee's Report of Tips to Employer. Fill in the information asked for on the form, sign and date the form, and give it to your employer. A sample filled-in Form 4070 is shown above. To get a 1-year supply of the form, ask the IRS or your employer for Pub. 1244.

If you do not use Form 4070, give your employer a statement with the following information.

- Your name, address, and social security number.
- Your employer's name, address, and business name (if it is different from your employer's name).
- The month (or the dates of any shorter period) in which you received tips.
- The total tips required to be reported for that period.

You must sign and date the statement. Be sure to keep a copy with your tax or other personal records.

Your employer may require you to report your tips more than once a month. However, the statement cannot cover a period of more than 1 calendar month.

**Electronic tip statement.** Your employer can have you furnish your tip statements electronically.

**When to report.** Give your report for each month to your employer by the 10th of the next month. If the 10th falls on a Saturday, Sunday, or legal holiday, give your employer the report by the next day that is not a Saturday, Sunday, or legal holiday.

**Example.** You must report your tips received in September 2017 by October 10, 2017.

**Final report.** If your employment ends during the month, you can report your tips when your employment ends.

**Penalty for not reporting tips.** If you do not report tips to your employer as required, you may be subject to a penalty equal to 50% of the social security, Medicare, Additional Medicare, or railroad retirement taxes you owe on the unreported tips. (For information about these taxes, see [Reporting social security, Medicare, Additional Medicare, or railroad retirement taxes on tips not reported to your employer](#) under *Reporting Tips on Your Tax Return*, later.) The penalty amount is in addition to the taxes you owe.

You can avoid this penalty if you can show reasonable cause for not reporting the tips to your employer. To do so, attach a statement to your return explaining why you did not report them.

**Giving your employer money for taxes.** Your regular pay may not be enough for your employer to withhold all the taxes you owe on your regular pay plus your reported tips. If this happens, you can give your employer money until the close of the calendar year to pay the rest of the taxes.

If you do not give your employer enough money, your employer will apply your regular pay and any money you give to the taxes, in the following order.

1. All taxes on your regular pay.
2. Social security, Medicare, Additional Medicare, or railroad retirement taxes on your reported tips.
3. Federal, state, and local income taxes on your reported tips.

Any taxes that remain unpaid can be collected by your employer from your next paycheck. If withholding taxes remain uncollected at the end of the year, you may be subject to a penalty for underpayment of estimated taxes. See Pub. 505, Tax Withholding and Estimated Tax, for more information.



**Uncollected taxes.** You must report on your tax return any social security and Medicare taxes, or railroad retirement taxes that remained uncollected at the end of 2016. These uncollected taxes will be shown on your 2016 Form W-2. See [Reporting uncollected social security, Medicare, Additional Medicare, or railroad retirement taxes on tips reported to your employer](#) under Reporting Tips on Your Tax Return, later.

A 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act (RRTA) compensation, and self-employment income that are more than:

- \$125,000 if married filing separately,
- \$250,000 if married filing jointly, or
- \$200,000 for any other filing status.

An employer is required to withhold Additional Medicare Tax on any Medicare wages or RRTA compensation it pays to an employee in excess of \$200,000 in a calendar year without regard to the employee's filing status.

## Tip Rate Determination and Education Program

Your employer may participate in the Tip Rate Determination and Education Program. The program was developed to help employees and employers understand and meet their tip reporting responsibilities.

There are two agreements under the program: the Tip Rate Determination Agreement (TRDA) and the Tip Reporting Alternative Commitment (TRAC).

If you are employed in the gaming industry, your employer may participate in the Gaming Industry Tip Compliance Agreement Program. See Revenue Procedure 2007-32, 2007-22 I.R.B. 1322, available at [www.irs.gov/irb/2007-22\\_IRB/ar13.html](http://www.irs.gov/irb/2007-22_IRB/ar13.html).

Your employer can provide you with a copy of any applicable agreement. To find out more about these agreements, visit IRS.gov and enter "restaurant tip reporting" in the search box. You may also call 1-800-829-4933, visit [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) for the IRS Taxpayer Assistance Center in your area, or send an email to [Tip.Program@irs.gov](mailto:Tip.Program@irs.gov) and request information on this program.

## Reporting Tips on Your Tax Return

**How to report tips.** Report your tips with your wages on Form 1040, line 7; Form 1040A, line 7; Form 1040EZ, line 1; Form 1040NR, line 8; or Form 1040NR-EZ, line 3.

**What tips to report.** Generally, you must report all tips you received in 2016 on your tax return, including both cash tips and noncash tips. Any tips you reported to your employer as required in 2016 are included in the wages shown in box 1 of your Form W-2. Add to the amount in box 1 only the tips you did not report to your employer.

However, any tips you received in 2016 that you reported to your employer as required after 2016 but before January 10, 2017, are not included in the wages shown in box 1 of your 2016 Form W-2. Do not include the amount of these tips on your 2016 tax return. Instead, include them on your 2017 tax return. Tips you received in 2015 that you reported to your employer as required after 2015 but before January 11, 2016, are included in the wages shown in box 1 of your 2016 Form W-2. Although these tips were received in 2015, you must report them on your 2016 tax return.

If you participate in a tip-splitting or tip-pooling arrangement, report only the tips you receive and retain. Do not report on your income tax return any portion of the tips you receive that you pass on to other employees. However, you must report tips you receive from other employees.



If you received \$20 or more in cash and charge tips in a month and did not report all of those tips to your employer, see [Reporting social security, Medicare, Additional Medicare, or railroad retirement taxes on tips not reported to your employer](#), later.



If you did not keep a daily tip record as required and an amount is shown in box 8 of your Form W-2, see [Allocated Tips](#), later.

If you kept a daily tip record and reported tips to your employer as required under the rules explained earlier, add the following tips to the amount in box 1 of your Form W-2.

- Cash and charge tips you received that totaled less than \$20 for any month.
- The value of noncash tips, such as tickets, passes, or other items of value.

**Example.** Ben Smith began working at the Blue Ocean Restaurant (his only employer in 2016) on June 30 and received \$10,000 in wages during the year. Ben kept a daily tip record showing that his tips for June were \$18 and his tips for the rest of the year totaled \$7,000. He was not required to report his June tips to his employer, but he reported all of the rest of his tips to his employer as required.

Ben's Form W-2 from Blue Ocean Restaurant shows \$17,000 (\$10,000 wages + \$7,000 reported tips) in box 1. He adds the \$18 unreported tips to that amount and reports \$17,018 as wages on his tax return.

**Reporting social security, Medicare, Additional Medicare, or railroad retirement taxes on tips not reported to your employer.** If you received \$20 or more in cash and charge tips in a month from any one job and did not report all of those tips to your employer, you must report the social security, Medicare, and Additional

Medicare taxes on the unreported tips as additional tax on your return. To report these taxes, you must file Form 1040, Form 1040NR, Form 1040-PR, or Form 1040-SS (not Form 1040A, Form 1040EZ, or Form 1040NR-EZ) even if you would not otherwise have to file.

Use Form 4137, Social Security and Medicare Tax on Unreported Tip Income, to figure social security and Medicare taxes and/or Form 8959, Additional Medicare Tax, to figure Additional Medicare Tax. Enter the tax(es) on your return as instructed, and attach the completed Form 4137 and/or Form 8959 to your return.



*If you are subject to the Railroad Retirement Tax Act, you cannot use Form 4137 to pay railroad retirement tax on unreported tips. To get railroad retirement credit, you must report tips to your employer.*

**Reporting uncollected social security, Medicare, Additional Medicare, or railroad retirement taxes on tips reported to your employer.** You may have uncollected taxes if your regular pay was not enough for your employer to withhold all the taxes you owe and you did not give your employer enough money to pay the rest of the taxes. For more information, see [Giving your employer money for taxes](#), under *Reporting Tips to Your Employer*, earlier.

If your employer could not collect all the social security and Medicare, and Additional Medicare taxes, or railroad retirement taxes you owe on tips reported for 2016, the uncollected taxes will be shown in box 12 of your Form W-2 (codes A and B). You must report these amounts as additional tax on your return.

If you worked in the U.S. possessions and received Form W-2AS, Form W-2CM, Form W-2GU, or Form W-2VI, any uncollected taxes on tips will be shown in box 12 with codes A and B. If you received Form 499R-2/W-2PR, any uncollected taxes will be shown in boxes 22 and 23. Unlike the uncollected portion of the regular (1.45%) Medicare tax, the uncollected Additional Medicare Tax is not reported on Form W-2.

To report these uncollected taxes, you must file Form 1040NR, Form 1040-PR, or Form 1040-SS (not Form 1040A, Form 1040EZ, or Form 1040NR-EZ) even if you would not otherwise have to file. You can report these taxes on Form 1040, in the space next to line 62, or the corresponding line of Form 1040NR, Form 1040-PR, or Form 1040-SS (not Form 1040A, Form 1040EZ, or Form 1040NR-EZ). See the instructions for these forms for exact reporting information.

**Self-employed persons.** If you receive tips as a self-employed person, you should report these tips as income on Schedule C or C-EZ. See Pub. 334, Tax Guide for Small Business, for more information on reporting business income.

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## Allocated Tips

If your employer allocated tips to you, they are shown separately in box 8 of your Form W-2. They are not included

in box 1 with your wages and reported tips. If box 8 is blank, this discussion does not apply to you.

**What are allocated tips.** These are tips that your employer assigned to you in addition to the tips you reported to your employer for the year. Your employer will have done this only if:

- You worked in an establishment (restaurant, cocktail lounge, or similar business) that must allocate tips to employees, and
- The tips you reported to your employer were less than your share of 8% of food and drink sales.

No income, social security, Medicare, Additional Medicare, or railroad retirement taxes are withheld on allocated tips.

**How were your allocated tips figured.** The tips allocated to you are your share of an amount figured by subtracting the reported tips of all employees from 8% (or an approved lower rate) of food and drink sales (other than carryout sales and sales with a service charge of 10% or more). Your share of that amount was figured using either a method provided by an employer-employee agreement or a method provided by IRS regulations based on employees' sales or hours worked. For information about the exact allocation method used, ask your employer.

**Must you report your allocated tips on your tax return.** You must report tips you received in 2016 (including both cash and noncash tips) on your tax return as explained in [What tips to report](#), earlier. Any tips you reported to your employer in 2016 as required (explained under [Reporting Tips to Your Employer](#), earlier) are included in the wages shown in box 1 of your Form W-2. Add to the amount in box 1 only the tips you did not report to your employer as required. This should include any allocated tips shown in box 8 on your Form(s) W-2, unless you have adequate records to show that you received less tips in the year than the allocated amount.

See [What tips to report](#) under *Reporting Tips on Your Tax Return*, and [Keeping a Daily Tip Record](#), earlier.

**How to report allocated tips.** If you received any tips in 2016 that you did not report to your employer as required (including allocated tips that you are required to report on your tax return), add these tips to the amount in box 1 of your Form(s) W-2 and report this amount as wages on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3. You can't file Form 1040A or Form 1040EZ.

Because social security, Medicare, or Additional Medicare taxes were not withheld from the allocated tips, you must report those taxes as additional tax on your return. Complete Form 4137 and include the allocated tips on line 1 of the form as provided in its instructions. See [Reporting social security, Medicare, Additional Medicare, or railroad retirement taxes on tips not reported to your employer](#) under *Reporting Tips on Your Tax Return*, earlier.

**How to request an approved lower rate.** Your employer can use a tip rate lower than 8% (but not lower than



2%) to figure allocated tips only if the IRS approves the lower rate. Either the employer or the employees can request approval of a lower rate by filing a petition with the IRS. The petition must include specific information about the establishment that will justify the lower rate. A user fee must be paid with the petition.

An employee petition can be filed only with the consent of a majority of the directly tipped employees (waiters, bartenders, and others who receive tips directly from customers). The petition must state the total number of directly tipped employees and the number of employees consenting to the petition. Employees filing the petition must promptly notify the employer, and the employer must promptly give the IRS a copy of all Forms 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, filed for the establishment for the previous 3 years.

For more information about how to file a petition and what information to include, see *Allocation of Tips* in the Instructions for Form 8027.

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## 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](http://IRS.gov) and find resources that can help you right away.

**Preparing and filing your tax return.** Find free options to prepare and file your return on [IRS.gov](http://IRS.gov) or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$54,000 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.

You can go to [IRS.gov](http://IRS.gov) and click on the Filing tab to see your options for preparing and filing your return which include the following.

- **Free File.** Go to [IRS.gov/freefile](http://IRS.gov/freefile). See if you qualify to use brand-name software to prepare and *e-file* your federal tax return for free.
- **VITA.** Go to [IRS.gov/vita](http://IRS.gov/vita), download the free IRS2Go app, or call 1-800-906-9887 to find the nearest VITA location for free tax preparation.
- **TCE.** Go to [IRS.gov/tce](http://IRS.gov/tce), download the free IRS2Go app, or call 1-888-227-7669 to find the nearest TCE location for free tax preparation.



**Getting answers to your tax law questions.** On [IRS.gov](http://IRS.gov) get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/help](http://IRS.gov/help) or [IRS.gov/letushelp](http://IRS.gov/letushelp) pages for a variety of tools that will help you get answers to some of the most common tax questions.

- Go to [IRS.gov/ita](http://IRS.gov/ita) 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 for your records.
- Go to [IRS.gov/pub17](http://IRS.gov/pub17) to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2016 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML or as a PDF or, better yet, download it to your mobile device to enjoy eBook features.
- You may also be able to access tax law information in your electronic filing software.

**Getting tax forms and publications.** Go to [IRS.gov/forms](http://IRS.gov/forms) to view, download, or print all of the forms and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or, you can go to [IRS.gov/orderforms](http://IRS.gov/orderforms) to place an order and have forms mailed to you within 10 business days.

**Using direct deposit.** The fastest way to receive a tax refund is to combine direct deposit and *IRS e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. IRS issues more than 90% of refunds in less than 21 days.

**Delayed refund for returns claiming certain credits.** Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim the earned income credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

**Getting a transcript or copy of a return.** The quickest way to get a copy of your tax transcript is to go to [IRS.gov/transcripts](http://IRS.gov/transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on [IRS.gov](http://IRS.gov)).

**Using online tools to help prepare your return.** Go to [IRS.gov/tools](http://IRS.gov/tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/eic\)](http://IRS.gov/eic) determines if you are eligible for the EIC.
- The [Online EIN Application \(IRS.gov/ein\)](http://IRS.gov/ein) helps you get an employer identification number.
- The [IRS Withholding Calculator \(IRS.gov/w4app\)](http://IRS.gov/w4app) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The [First Time Homebuyer Credit Account Look-up \(IRS.gov/homebuyer\)](http://IRS.gov/homebuyer) tool provides information on your repayments and account balance.

- The [Sales Tax Deduction Calculator \(IRS.gov/salestax\)](#) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

### Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to [IRS.gov/idprotection](#) for information and videos.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/id](#) to learn what steps you should take.

### Checking on the status of your refund.

- Go to [IRS.gov/refunds](#).
- Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim the EIC or the ACTC. This applies to the entire refund, not just the portion associated with these credits.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 1-800-829-1954.

**Making a tax payment.** The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [IRS.gov/payments](#) 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, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax 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:** If cash is your only option, you may be able to pay your taxes at a participating retail store.

**What if I can't pay now?** Go to [IRS.gov/payments](#) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/opa\)](#) 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 \(IRS.gov/oic\)](#) to see if you can settle your tax debt for less than the full amount you owe.

**Checking the status of an amended return.** Go to IRS.gov and click on [Where's My Amended Return? \(IRS.gov/wmar\)](#) under the "Tools" bar to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it show up in our system and processing it can take up to 16 weeks.

**Understanding an IRS notice or letter.** Go to [IRS.gov/notices](#) to find additional information about responding to an IRS notice or letter.

**Contacting your local IRS office.** Keep in mind, many questions can be resolved on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to [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 waiting. Before you visit, go to [IRS.gov/taclocator](#) to find the nearest TAC, 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."

**Watching IRS videos.** The IRS Video portal ([IRSVideos.gov](#)) contains video and audio presentations for individuals, small businesses, and tax professionals.

**Getting tax information in other languages.** For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- [Spanish \(IRS.gov/spanish\)](#).
- [Chinese \(IRS.gov/chinese\)](#).
- [Vietnamese \(IRS.gov/vietnamese\)](#).
- [Korean \(IRS.gov/korean\)](#).
- [Russian \(IRS.gov/russian\)](#).

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

## 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 IRS 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](http://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 10 basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at [taxpayeradvocate.irs.gov](http://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 [IRS.gov/sams](http://IRS.gov/sams).

## 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 [IRS.gov/litc](http://IRS.gov/litc) or see IRS Publication 4134, [Low Income Taxpayer Clinic List](#).



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