

If You are Incarcerated And Did Not Receive Economic Impact Payments (Stimulus Payments), Here Are Some Actions You Can Take:

What are Economic Impact Payments (EIP)? EIP are money from the government aimed at helping people and the economy due to COVID-19. They are also called “stimulus checks” or “stimulus payments.” There have been three sets of payments so far: EIP1 in 2020, EIP2 at the start of 2021, and EIP3 starting in March of 2021.

What is the Recovery Rebate Credit (RRC)? The RRC is a credit you can request on a 2020 1040 tax form to get the money you qualified for but did not receive for EIP1 and EIP2.

Who is eligible for the Recovery Rebate Credit (RRC)? You are eligible to get the RRC if you satisfy **all** of the following requirements:

- You were a U.S. Citizen or Legal Permanent Resident in 2020; and
- You have a valid Social Security Number; and
- You are not claimed as a dependent on another person’s 2020 tax return; and
- The IRS did not already send you the **full amount** you are entitled for both Economic Impact Payments

Note: If part or all of your payment was taken by CDCR or the IRS because of restitution or outstanding child support, you cannot ask for that money back with the RRC.

*****Incarcerated people can qualify for RRC, and you do not need a job or earnings above a certain amount!**

How do I get the Recovery Rebate Credit? If you qualify, you must file (mail) a 2020 tax form to the IRS and request a **Recovery Rebate Credit (RRC)** on line 30 of the form. This is the process even if you would not otherwise need to file taxes. A sample form and instructions from the IRS is enclosed. ***This sample applies only to people with an income in 2020 below \$12,400 and who are filing the form individually. If your income was higher or you are filing jointly with a spouse, you will need to follow the general IRS instructions or get help from a tax professional. You possibly could get help from a Volunteer Income Tax Assistance program (1-800-906-9887).*** An IRS representative told us people can file the 1040 form to get the RRC after the May 17 deadline.

If I am eligible for the RRC, how much money do I get? The RRC is for the amount of money you should have received for EIP1 plus EIP2 (but now based on your 2020 income), minus any payment you did receive (EIP1+EIP2-payments received). A worksheet from the IRS for figuring out the amount is enclosed.

Individual Filers: If you had an income under \$75,000, EIP1 is for \$1,200, plus \$500 per qualifying child. EIP2 is for \$600, plus \$600 per qualifying child. If your income was higher, you may still qualify for EIP1 and EIP2, but for less money.

Joint Filers: If you had a joint income under \$150,000, EIP1 is for \$2400, plus \$500 per qualifying child. EIP2 is for \$1200, plus \$600 per qualifying child. If your income was higher, you may still qualify for EIP1 and EIP2, but for less money. (Note: Your payments also will be lower if your spouse does not have a Social Security Number, unless one of you served in the Armed Forces in 2020.)

What do I have to do to get EIP3? Nothing if you got EIP1 or EIP2 or already filed a 2020 tax form. The payment should be automatic based on your 2019 or 2020 tax form. If you have not yet gotten an EIP and have not yet filed your 2020 tax form, you can get EIP3 (if eligible) by following the instructions above for “How do I get the Recovery Rebate Credit?” The RRC does not include EIP3, but requesting the RRC should lead the IRS to also give you EIP3. Note: For people only filing a tax form now, it may take many months to get EIP3.

How Much Money will I get for EIP3? If you filed taxes as an individual with an income below \$75,000, EIP3 is for \$1400 (plus \$1400 per qualifying child). If you filed taxes jointly with a joint income under \$150,000, EIP3 is for \$2800 (plus \$1400 per qualifying child). Note: If your income was higher, you might qualify for EIP3 but for less money.

I was eligible for the EIP1, but the IRS did not send me the payment. What can I do? The IRS did not process all claims they received in 2020, even those sent on time. Although it is unfair, according to the IRS, you will need to file a 2020 tax form and request the RRC on line 30 of the form to get the payment(s) you are eligible for that they did not already send to you. Please see “How do I get the Recovery Rebate Credit” above.

I received EIP1, but after that I moved. I did not receive EIP2. What can I do? According to the IRS, you should not file a change of address form because the IRS will not send a new check due to a change of address. Instead, you can get the second payment by filing a 2020 1040 tax form and requesting the RRC, if EIP2 sent to the wrong address was returned to the IRS. Please see “How do I get the Recovery Rebate Credit” above. If the IRS sent it to the wrong address, but it was not returned, you can file a Payment Trace (Form 3911-attached) with the IRS, in addition to the 2020 1040 tax form requesting the RRC. A Payment Trace is meant to lead the IRS to investigate what happened to payments not returned to the IRS.

Some or all of my Economic Impact Payment(s) were collected to pay child support, restitution, or other debts.

Was that right? For EIP1, the IRS was allowed to take out child support, and jails and prisons were allowed to take out restitution or other debts. EIP2 generally should not have had child support, restitution, or other debts taken out. It is not yet certain whether debts can be taken out of the RRC. EIP3 generally should not have had child support taken out of it, but in some cases, it could have had other debts taken out of it.

I received a letter from the IRS asking me to verify my identity. What should I do? The IRS sent a letter to some people, stating that they must verify their identity to get stimulus payments by calling a phone number and providing detailed information, both of which often cannot be done from jails and prisons. Prison officials are supposed to help you. In April 2021, the IRS sent prison officials a letter asking that they verify the person’s identity for the IRS:

“-Send an email to prisoner_file@irs.gov using the literal “TPP EIP” in the subject line. Contact information is for Prison Officials use only.

Complete the enclosed template which includes.

- Incarcerated Persons Name
- Control Number on the letter received
- Adjusted Gross Income Amount -1040 Line 8b
- Refund Amount – 1040 Line 21a
- Name, Title, and Email of the Requesting Official
- Name of Facility”

If prison officials will not help, you could try to prove your identity by mail with a letter:

- explaining why you cannot verify your identity over the phone; and
- asking the IRS to accept the enclosed information or contact your institution to verify your identity; and
- enclosing copies of everything that helps support you are who you say you are, such as (if possible):
 - all forms of ID, including a letter from a correctional officer certifying/confirming your identity;
 - the 2019 EIP1 form you sent the IRS and a copy of an old tax return;
 - previous addresses the IRS may have had for you and any copies of old tax returns.

Also, a person you trust on the outside could try asking a low income tax clinic for help (1-877-777-4778).

The IRS informed me that the payment(s) was/were sent to me, but I never received it. What can I do? If the prison returned your payment to the IRS for EIP1 or EIP2, then you can send the IRS a 2020 1040 tax form requesting the RRC. Please see “How do I get these payments” above. It might be a good idea to include a letter explaining the situation. If you believe your jail/prison has your money, you can file a request (if in CDCR, a form 22) or go through the grievance process (if in CDCR, a form 602). Attach a copy of any proof you have. You also can file a Payment Trace (Form 3911 - attached) with the IRS, in addition to the 2020 1040 tax form requesting the RRC. A Payment Trace is meant to lead the IRS to investigate what happened to payments not returned to the IRS. If nothing else works, two additional ideas are: 1) to ask the IRS for a taxpayer advocate, by sending them a Form 911 (attached), for help resolving the problem; and 2) for someone you trust on the outside to ask a low income tax clinic for help (1-877-777-4778).

The IRS sent a debit card, which correctional officers will not give to me. How can I get my money? The IRS made this mistake for many people for EIP2. If your jail/prison will not hold it for release or give it to a family member, the IRS is requiring people in this situation to file a 2020 1040 tax form and request the RRC to get the EIP2 (after prison officials return the debit card). Include a letter asking for a check because you cannot get debit cards in prison. [In California, CDCR decided to return the debit cards to the IRS, except for: 1) people set to be released on or before March 31, 2021, who will get them upon release; and 2).people already released, whose cards were or will be sent to their parole agents. Please see “How do I get these payments” above.] If you were sent a debit card for EIP3 or if you have not resolved the problem for EIP1 or EIP2, you also could try contacting Metabank, the debit card company to report it lost and ask that

they cancel the debit card and inform the IRS you did not receive the money, so the IRS can issue you a check (it makes sense to also send a copy of the letter to the IRS):

Money Network Cardholder Services
2900 Westside Parkway
Alpharetta, GA 30004
1.800.240.8100

Additional possible options are requesting the IRS do a payment trace (form 3911, attached), asking the IRS for a taxpayer advocate (form 911), and having someone on the outside try to get you help from a low income tax clinic (1-877-777-4778).

Questions? Contact the IRS at 1-800 919-9835 (general information about RRC) or 1-800-829-1040 (taxpayer help line). Root & Rebound cannot advise you on how to fill out tax forms or check the status of your RRC.

Please help others: If you are allowed, please share this information.

Dear Prison Official,

We are writing to provide information regarding Economic Impact Payments (EIP). The purpose of this notification is to share information on how to file for the Recovery Rebate Credit (RRC) on the 2020 1040 form and to answer questions regarding receipt of CP21 notices.

Filing a 2020 1040 claiming the Recovery Rebate Credit (RRC)

- If an inmate is eligible and either didn't receive Economic Impact Payments or if they think they qualify for more than they received – they will need to file a 2020 tax return and claim the Recovery Rebate Credit even if they otherwise are not required to file a tax return. We will check their RRC claim against EIP payments already made to prevent overpayments.
- If only claiming Recovery Rebate Credit, see attached sample 1040
 - Select filing status.
 - Enter name(s) including the inmate identifying number, address, Social Security numbers(s).
 - Answer virtual currency question.
 - Enter "Standard deduction" amount on line 12.
 - Compute the Recovery Rebate Credit amount using the instructions
 - Enter the computed amount to all the following lines:
 - line 30, Recovery Rebate
 - line 32, Total Other Payments and Refundable Credits
 - line 33, Total Payments
 - line 34, Overpaid
 - line 35a, Refunded to you
 - Complete direct deposit information on line 35b-35d or check the box on line 35a and complete Form 8888 if you want to split your refund for deposit into more than one account or buy a U.S. Savings Bond. Direct deposit is the safest and fastest way to receive your refund. If you don't choose direct deposit, a paper check will be mailed to you.
 - Don't forget to sign your return.
 - Mailing addresses for where to file is located at the bottom of attached 1040 sample

Information on IRS.GOV regarding CP21 notices. See link below.

<https://www.irs.gov/newsroom/economic-impact-payment-information-center-topic-k-general-information>

If inmate authenticated their identity after receiving a 4883C or 5071C letter and have not received their EIP 1 or EIP 2 they will need to file a 2020 Form 1040 claiming the Recovery Rebate Credit (RRC).

Reminder- EIP checks do not require any additional verification. Please do not return checks to the IRS for verification. An EIP check will include the following information in the memo line of the check

ECONOMIC IMPACT PAYMENT




Please monitor IRS.GOV for updated EIP information, which will help answer most EIP questions.

2/8/21

Recovery Rebate Credit Worksheet—Line 30

- Before you begin:** ✓ See the instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet.
 ✓ If you received Notice 1444 and Notice 1444-B, have them available.

Don't include on line 16 or 19 any amount you received but later returned to the IRS.

1.	Can you be claimed as a dependent on another person's 2020 return? If filing a joint return, go to line 2. <input type="checkbox"/> No. Go to line 2. <input type="checkbox"/> Yes.  You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.	
2.	Does your 2020 return include a valid social security number (defined under <i>Valid social security number</i> , earlier) for you and, if filing a joint return, your spouse? <input type="checkbox"/> Yes. Skip lines 3 and 4, and go to line 5. <input type="checkbox"/> No. If you are filing a joint return, go to line 3. If you aren't filing a joint return,  you can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.	
3.	Was at least one of you a member of the U.S. Armed Forces at any time during 2020, and does at least one of you have a valid social security number (defined under <i>Valid social security number</i> , earlier)? <input type="checkbox"/> Yes. Your credit is not limited. Go to line 5. <input type="checkbox"/> No. Go to line 4.	
4.	Does one of you have a valid social security number (defined under <i>Valid social security number</i> , earlier)? <input type="checkbox"/> Yes. Your credit is limited. Go to line 5. <input type="checkbox"/> No.  You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.	
5.	If your EIP 1 was \$1,200 (\$2,400 if married filing jointly) plus \$500 for each qualifying child you had in 2020, skip lines 5 and 6, enter zero on lines 7 and 16, and go to line 8. Otherwise, enter: • \$1,200 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4, or • \$2,400 if married filing jointly and you answered "Yes" to question 2 or 3.	5. _____
6.	Multiply \$500 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number	6. _____
7.	Add lines 5 and 6	7. _____
8.	If your EIP 2 was \$600 (\$1,200 if married filing jointly) plus \$600 for each qualifying child you had in 2020, skip lines 8 and 9, enter zero on lines 10 and 19, and go to line 11. Otherwise, enter: • \$600 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4, or • \$1,200 if married filing jointly and you answered "Yes" to question 2 or 3.	8. _____
9.	Multiply \$600 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number	9. _____
10.	Add lines 8 and 9	10. _____
11.	Enter the amount from line 11 of Form 1040 or 1040-SR	11. _____
12.	Enter the amount shown below for your filing status: • \$150,000 if married filing jointly or qualifying widow(er) • \$112,500 if head of household • \$75,000 if single or married filing separately }	12. _____
13.	Is the amount on line 11 more than the amount on line 12? <input type="checkbox"/> No. Skip line 14. Enter the amount from line 7 on line 15 and the amount from line 10 on line 18. <input type="checkbox"/> Yes. Subtract line 12 from line 11.	13. _____
14.	Multiply line 13 by 5% (0.05)	14. _____
15.	Subtract line 14 from line 7. If zero or less, enter -0-	15. _____
16.	Enter the amount, if any, of EIP 1 that was issued to you (before offset for any past-due child support payment). You may refer to Notice 1444 or your tax account information at IRS.gov/Account for the amount to enter here	16. _____
17.	Subtract line 16 from line 15. If zero or less, enter -0-. If line 16 is more than line 15, you don't have to pay back the difference	17. _____
18.	Subtract line 14 from line 10. If zero or less, enter -0-	18. _____
19.	Enter the amount, if any, of EIP 2 that was issued to you. You may refer to Notice 1444-B or your tax account information at IRS.gov/Account for the amount to enter here	19. _____
20.	Subtract line 19 from line 18. If zero or less, enter -0-. If line 19 is more than line 18, you don't have to pay back the difference	20. _____
21.	Recovery rebate credit. Add lines 17 and 20. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR	21. _____

IRS Instructions for Line 30, Recovery Rebate Credit

The information below was copied from the IRS website (<https://www.irs.gov/instructions/i1040gi>) and is up to date as of 2/15/2021

Line 30 - Recovery Rebate Credit

The recovery rebate credit was paid out to eligible individuals in two rounds of advance payments called economic impact payments. The economic impact payments were based on your 2018 or 2019 tax year information. The recovery rebate credit is figured like the economic impact payments except that the credit eligibility and the credit amount are based on your 2020 tax year information. If you didn't receive the full amount of the recovery rebate credit as economic impact payments, you may be able to claim the recovery rebate credit on your 2020 Form 1040 or 1040-SR.

Generally, you are eligible to claim the recovery rebate credit if in 2020 you were a U.S. citizen or U.S. resident alien, weren't a dependent of another taxpayer, and have a valid social security number. This includes someone who died in 2020, if you are preparing a return for that person. Use the Recovery Rebate Credit Worksheet to figure the credit, if any, you can claim. For more information on the recovery rebate credit, go to [IRS.gov/RRC](https://www.irs.gov/RRC).

Economic impact payments—EIP 1 and EIP 2. The first round of economic impact payments (EIP 1) was sent out beginning in April 2020, and the second round of economic impact payments (EIP 2) was sent out beginning in late December 2020. You may have received one or both of these payments.

Notice 1444 and Notice 1444-B. You should have received a Notice 1444 from the IRS that shows how much EIP 1 you were issued and a Notice 1444-B that shows how much EIP 2 you were issued (it will take several weeks to receive Notice 1444-B after your EIP 2 has been issued). Have these notices available when you complete the Recovery Rebate Credit Worksheet. If you haven't received Notice 1444 or Notice 1444-B, or you can't locate your notice, you can also go to [IRS.gov/Account](https://www.irs.gov/Account) for the amount(s) to enter on the worksheet.

You may be able to claim the recovery rebate credit only if your economic impact payments are less than your credit. This happens when:

- You are eligible but were not issued an EIP 1, an EIP 2, or neither an EIP 1 or EIP 2, or
- Your EIP 1 was less than \$1,200 (\$2,400 if married filing jointly) plus \$500 for each qualifying child you had in 2020; or
- Your EIP 2 was less than \$600 (\$1,200 if married filing jointly) plus \$600 for each qualifying child you had in 2020.

You don't qualify for the recovery rebate credit if, for EIP 1:

- You received \$1,200 plus \$500 for each qualifying child you had in 2020, or
- You're filing a joint return for 2020 and together you and your spouse received \$2,400 plus \$500 for each qualifying child you had in 2020.

And for EIP 2:

- You received \$600 plus \$600 for each qualifying child you had in 2020, or
- You're filing a joint return for 2020 and together you and your spouse received \$1,200 plus \$600 for each qualifying child you had in 2020.

Married filing jointly.

- If your EIP 1 or EIP 2 was based on a joint return, you and your spouse are each treated as having received half the payment that was issued.
- If only one of you has a valid social security number, and neither you nor your spouse was a member of the U.S. Armed Forces at any time during 2020, your credit amount will be limited.
- If applicable, include your spouse's EIP 1 as shown on your spouse's Notice 1444 on line 16. If applicable, include your spouse's EIP 2 as shown on your spouse's Notice 1444-B on line 19.

Valid social security number. A valid social security number is one that is valid for employment in the United States and is issued before the due date of your 2020 return (including extensions).



If you reside in a U.S. territory, don't enter an amount on line 30 and do not complete the Recovery Rebate Credit Worksheet. In general, the tax authorities in American Samoa, Guam, Puerto Rico, the U.S. Virgin Islands, and the Northern Mariana Islands will provide the recovery rebate credit to eligible residents. Territory residents should direct questions about EIP 1 or EIP 2 or the recovery rebate credit to the tax authorities in the territories where they reside.

Form 1040

Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return

2020

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial <u>John</u>	Last name <u>Doe</u>	Your social security number <u>123 45 6789</u>
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. <u>P.O. Box 5555</u>		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <u>Anytown</u>	State <u>State</u>	ZIP code <u>ZIP</u>	
Foreign country name	Foreign province/state/county	Foreign postal code	

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** Were born before January 2, 1956 Are blind **Spouse:** Was born before January 2, 1956 Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit	Credit for other dependents
						<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.	1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	
	2a Tax-exempt interest	2a	
	3a Qualified dividends	3a	
	4a IRA distributions	4a	
	5a Pensions and annuities	5a	
	6a Social security benefits	6a	
	b Taxable interest	2b	
	b Ordinary dividends	3b	
	b Taxable amount	4b	
	b Taxable amount	5b	
	b Taxable amount	6b	
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	7	
	8 Other income from Schedule 1, line 9	8	
	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶	9	
Standard Deduction for— • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under Standard Deduction, see instructions.	10 Adjustments to income: a From Schedule 1, line 22	10a	
	b Charitable contributions if you take the standard deduction. See instructions	10b	
	c Add lines 10a and 10b. These are your total adjustments to income ▶	10c	
11 Subtract line 10c from line 9. This is your adjusted gross income ▶	11		
12 Standard deduction or itemized deductions (from Schedule A)	12		<u>12,400</u>
13 Qualified business income deduction. Attach Form 8995 or Form 8995-A	13		
14 Add lines 12 and 13	14		<u>12,400</u>
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15		<u>0</u>

The **Recovery Rebate Credit** was eligible to be paid in two rounds of advance payments during 2020 and early 2021. These advanced payments are referred to as the first and second Economic Impact Payments.

U.S. citizens and U.S. resident aliens may be eligible to claim the **Recovery Rebate Credit** on Form 1040 if:

1. they did not receive the full amount of each payment,
2. no one else can claim them as a dependent on their 2020 federal income tax return AND
3. they have a social security number (SSN) that is valid for employment in the United States.

If you do not file a joint tax return with your spouse, have less than \$12,400 in income, and claim no qualifying children who live with you, claim the Recovery Rebate Credit as follows:

1. Select 'Single' or 'Married filing separately' as your filing status.
2. Enter your name, SSN, and address information and answer the question about virtual currency.
3. Enter your income on lines 1 through 8 followed by the \$12,400 standard deduction on lines 12 and 14.
4. **Enter the Recovery Rebate Credit amount on lines 30, 32, 33, 34, and 35a.**
If the IRS did not issue you either Economic Impact Payment, enter \$1,800.
If the IRS issued a \$1,200 payment only, enter \$600. If the IRS issued a \$600 payment only, enter \$1,200.
5. Sign and date the tax return.

U.S. territory residents should not follow these simplified instructions and should contact their territory tax authorities.

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	
24	Add lines 22 and 23. This is your total tax	24	
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	1,00
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	1,00
33	Add lines 25d, 26, and 32. These are your total payments	33	1,00

• If you have a qualifying child, attach Sch. EIC.
 • If you have nontaxable combat pay, see instructions.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1,00
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	1,00
b	Routing number: _____ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number: _____		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe now <small>Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.</small>	37	
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions **Yes. Complete below.** **No**

Designee's name: _____ Phone no.: _____ Personal identification number (PIN): _____

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature John Doe	Date 3/15/21	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
Firm's EIN				Firm's EIN

Go to www.irs.gov/Form1040 for instructions and the latest information. Form **1040** (2020)

Mailing addresses are based on the state you live in:

Alabama, Arkansas, Delaware, Georgia, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, South Carolina, Tennessee, Oklahoma, Vermont, Virginia, Wisconsin
Mail to: Department of the Treasury, Internal Revenue Service, Kansas City, MO 64999-0002

Alaska, California, Hawaii, Ohio, Washington
 Until June 18, 2021 - **Mail to:** Department of the Treasury, Internal Revenue Service, Fresno, CA 93888-0002
 After June 18, 2021 - **Mail to:** Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0002

Arizona, Colorado, Connecticut, District of Columbia, Idaho, Kansas, Maryland, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, West Virginia, Wyoming
Mail to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0002

Florida, Louisiana, Mississippi, Texas
Mail to: Department of the Treasury, Internal Revenue Service, Austin, TX 73301-0002

Filing Status [] Single [] Married filing jointly [] Married filing separately (MFS) [] Head of household (HOH) [] Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent

Form fields for personal information: Your first name and middle initial, Last name, Your social security number, Spouse's social security number, Home address, Apt. no., City, town, or post office, State, ZIP code, Foreign country name, Foreign province/state/county, Foreign postal code, Presidential Election Campaign.

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? [] Yes [] No

Standard Deduction Someone can claim: [] You as a dependent [] Your spouse as a dependent [] Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: [] Were born before January 2, 1956 [] Are blind Spouse: [] Was born before January 2, 1956 [] Is blind

Table for Dependents with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents.

Main income tax calculation table with rows 1-15: 1 Wages, salaries, tips, etc. Attach Form(s) W-2; 2a Tax-exempt interest; 3a Qualified dividends; 4a IRA distributions; 5a Pensions and annuities; 6a Social security benefits; 7 Capital gain or (loss); 8 Other income from Schedule 1, line 9; 9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income; 10 Adjustments to income; 11 Subtract line 10c from line 9. This is your adjusted gross income; 12 Standard deduction or itemized deductions; 13 Qualified business income deduction; 14 Add lines 12 and 13; 15 Taxable income.

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16
17	Amount from Schedule 2, line 3	17
18	Add lines 16 and 17	18
19	Child tax credit or credit for other dependents	19
20	Amount from Schedule 3, line 7	20
21	Add lines 19 and 20	21
22	Subtract line 21 from line 18. If zero or less, enter -0-	22
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23
24	Add lines 22 and 23. This is your total tax	24
25	Federal income tax withheld from:	
a	Form(s) W-2	25a
b	Form(s) 1099	25b
c	Other forms (see instructions)	25c
d	Add lines 25a through 25c	25d
26	2020 estimated tax payments and amount applied from 2019 return	26
27	Earned income credit (EIC)	27
28	Additional child tax credit. Attach Schedule 8812	28
29	American opportunity credit from Form 8863, line 8	29
30	Recovery rebate credit. See instructions	30
31	Amount from Schedule 3, line 13	31
32	Add lines 27 through 31. These are your total other payments and refundable credits	32
33	Add lines 25d, 26, and 32. These are your total payments	33

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number	
36	Amount of line 34 you want applied to your 2021 estimated tax	36

Direct deposit? See instructions.

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe now	37
Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
38	Estimated tax penalty (see instructions)	38

For details on how to pay, see instructions.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Phone no.	Email address		

Joint return? See instructions. Keep a copy for your records.

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
Firm's address				Firm's EIN

Taxpayer Statement Regarding Refund

The box checked below is in reply to your inquiry on _____ about your Federal tax return for _____
We sent you the following refund(s) \$ _____, \$ _____, \$ _____ on _____.

Check Direct Deposit

- The U.S. Postal Service returned your check because they could not deliver it.
- Your check was not cashed within one year of the issue date as the law requires and it can no longer be cashed.
- ▶ If we indicated above that your check was returned by the Post Office or not cashed within one year of the issue date, please complete Sections I and III of this form and send it back to us in the enclosed envelope or facsimile form to _____. We will send you a new check within six weeks of the date we receive this form.
- If you did not receive the refund check, or if you received it and it was lost, stolen or destroyed, please complete Sections I, II and III. Send this form back to us in the enclosed envelope or facsimile form to _____.
- ▶ If you don't hear from us by six weeks from the date you send the form back to us, please contact us at _____. If you prefer, you may write to us at the service center where you filed your return.

Section I

Print your current name(s), taxpayer identification number (for individuals, this is your social security number, for businesses, it is your employer identification number) and address, including ZIP code. If you filed a joint return, show the names of both spouses on lines 1 and 2 below.

1. Your name	Taxpayer Identification Number
2. Spouse's name (if a name is entered here, spouse must sign on line 14)	Taxpayer Identification Number
3. Street	Apt. No. City State ZIP code

▶ Please give us a phone number where you can be reached between 8 a.m. and 4 p.m. Include area code. ▶

Area code	Telephone number
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▶ If any of the above has changed since you filed your tax return, please enter the information below exactly as shown on your return.

4. Name(s)	Taxpayer Identification Number(s)
Street	Apt. No. City State ZIP code

▶ If you have filed a power of attorney authorizing a representative to receive your refund check, please enter his or her name and mailing address below.

5. Name of representative	6. Address (include ZIP code)
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7. Type of return <input type="checkbox"/> Individual <input type="checkbox"/> Business, Form _____ <input type="checkbox"/> Other _____	Tax period _____
Type of refund requested <input type="checkbox"/> Check <input type="checkbox"/> Direct Deposit Amount \$ _____	Date filed _____

Section II

Refund Information (Please check all boxes that apply to you.)

- 8. I didn't receive a refund. I received a refund check, but it was lost, stolen or destroyed.
- 9. I received the refund check and signed it.
NOTE: The law doesn't allow us to issue a replacement check if you endorsed it and someone other than you cashed the check, since that person didn't forge your signature.
- 10. I have received correspondence about the tax return. (Please attach a copy if possible.)
(Please give us the following information if possible.)
- 11. Name of bank and account number where you normally cash or deposit your checks
Bank _____ Account number _____
- 12. a. If the refund was a direct deposit, did you receive a "Refund Anticipation Loan"? Yes No
b. Enter the Routing Transit Number(s) _____, _____, _____, and account number(s) _____, _____, _____, shown on your return for the refund you did not receive.

Section III**Certification**

- ▶ Please sign below, exactly as you signed the return. If this refund was from a joint return, we need the signatures of both spouses before we can trace it.

Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, the information is true, correct, and complete. I request that you send a replacement refund, and if I receive two refunds I will return one.

13. Signature (For business returns, signature of person authorized to sign the check)	Date
14. Spouse's signature, if required (For businesses, enter the title of the person who signed above.)	Date

Section IV**Description of Check**

(For Internal Revenue Service use only)

Schedule number	Refund Date	Amount	Other (DLN, Check/Symbol, etc.)
Schedule number	Refund Date	Amount	Other (DLN, Check/Symbol, etc.)
Schedule number	Refund Date	Amount	Other (DLN, Check/Symbol, etc.)

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States.

You aren't required to give us the information since the refund you claimed has already been issued. However, without the information we won't be able to trace your refund, and may be unable to replace it. You may give us the information we need in a letter.

We need the information to ensure that you are complying with these laws and to allow us to determine the correctness of your refund or the right amount of payment. Your Social Security Number and the other information are being requested in order that the Department of the Treasury can process your refund. The authority of requesting your social security number is 26 United States Code, section 6109. If you cannot or will not furnish the information, the tracing of your refund may be delayed.

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 record 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. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103. The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is less than 5 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Attention: Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

Do not send this form to this office. Instead, please use the envelope provided or mail the form to the Internal Revenue Service center where you would normally file a paper tax return.

Form 911 (May 2019)	Department of the Treasury - Internal Revenue Service Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)	OMB Number 1545-1504
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Section I – Taxpayer Information (See Pages 3 and 4 for Form 911 Filing Requirements and Instructions for Completing this Form.)

1a. Your name as shown on tax return		1b. Taxpayer Identifying Number (SSN, ITIN, EIN)	
2a. Spouse's name as shown on tax return (if applicable)		2b. Spouse's Taxpayer Identifying Number (SSN, ITIN)	
3a. Your current street address (Number, Street, & Apt. Number)			
3b. City		3c. State (or Foreign Country)	3d. ZIP code
4. Fax number (if applicable)	5. Email address		
6. Tax form number (1040, 941, 720, etc.)		7. Tax year(s) or period(s)	
8. Person to contact if Section II is not being used		9a. Daytime phone number	9b. <input type="checkbox"/> Check here if you consent to have confidential information about your tax issue left on your answering machine or voice message at this number.
10. Best time to call		<input type="checkbox"/> Check if Cell Phone	
11. Preferred language (if applicable)			
<input type="checkbox"/> TTY/TDD Line <input type="checkbox"/> Interpreter needed - Specify language other than English (including sign language) _____ <input type="checkbox"/> Other (please specify) _____			
12a. Please describe the tax issue you are experiencing and any difficulties it may be creating (If more space is needed, attach additional sheets.) (See instructions for completing Lines 12a and 12b)			

12b. Please describe the relief/assistance you are requesting (If more space is needed, attach additional sheets.)

I understand that Taxpayer Advocate Service employees may contact third parties in order to respond to this request and I authorize such contacts to be made. Further, by authorizing the Taxpayer Advocate Service to contact third parties, I understand that I will not receive notice, pursuant to section 7602(c) of the Internal Revenue Code, of third parties contacted in connection with this request.

13a. Signature of Taxpayer or Corporate Officer, and title, if applicable		13b. Date signed
14a. Signature of spouse		14b. Date signed

Section II – Representative Information (Attach Form 2848 if not already on file with the IRS.)

1. Name of authorized representative		2. Centralized Authorization File (CAF) number	
3. Current mailing address		4. Daytime phone number	
		5. Fax number	
6. Signature of representative		7. Date signed	

Section III – Initiating Employee Information *(Section III is to be completed by the IRS only)*

Taxpayer name			Taxpayer Identifying Number (TIN)	
1. Name of employee	2. Phone number	3a. Function	3b. Operating division	4. Organization code no.

5. How identified and received <i>(Check the appropriate box)</i>				6. IRS received date
IRS Function identified issue as meeting Taxpayer Advocate Service (TAS) criteria <input type="checkbox"/> (r) Functional referral <i>(Function identified taxpayer issue as meeting TAS criteria)</i> <input type="checkbox"/> (x) Congressional correspondence/inquiry not addressed to TAS but referred for TAS handling Name of Senator/Representative _____				
Taxpayer or Representative requested TAS assistance <input type="checkbox"/> (n) Taxpayer or representative called into a National Taxpayer Advocate (NTA) Toll-Free site <input type="checkbox"/> (s) Functional referral <i>(taxpayer or representative specifically requested TAS assistance)</i>				

7. TAS criteria *(Check the appropriate box. NOTE: Checkbox 9 is for TAS Use Only)*

(1) The taxpayer is experiencing economic harm or is about to suffer economic harm.

(2) The taxpayer is facing an immediate threat of adverse action.

(3) The taxpayer will incur significant costs if relief is not granted (including fees for professional representation).

(4) The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted.
(if any items 1-4 are checked, complete Question 9 below)

(5) The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem.

(6) The taxpayer did not receive a response or resolution to their problem or inquiry by the date promised.

(7) A system or procedure has either failed to operate as intended, or failed to resolve the taxpayer's problem or dispute within the IRS.

(8) The manner in which the tax laws are being administered raise considerations of equity, or have impaired or will impair the taxpayer's rights.

(9) The NTA determines compelling public policy warrants assistance to an individual or group of taxpayers **(TAS Use Only)**

8. What action(s) did you take to help resolve the issue? ***(This block MUST be completed by the initiating employee)***
If you were unable to resolve the issue, state the reason why (if applicable)

9. Provide a description of the Taxpayer's situation, and where appropriate, explain the circumstances that are creating the economic burden and how the Taxpayer could be adversely affected if the requested assistance is not provided
(This block MUST be completed by the initiating employee)

10. How did the taxpayer learn about the Taxpayer Advocate Service

IRS Forms or Publications Media IRS Employee Other *(please specify)* _____

Instructions for completing Form 911

Form 911 Filing Requirements

The Taxpayer Advocate Service (TAS) is an **independent** organization within the IRS that helps taxpayers and protects taxpayer rights. We can help you resolve problems you can't resolve with the IRS. And our service is free. 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 repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

TAS will generally ask the IRS to stop certain activities while your request for assistance is pending (*for example, lien filings, levies, and seizures*).

Where to Send this Form:

- **The quickest method is Fax.** TAS has at least one office in every state, the District of Columbia, and Puerto Rico. Submit this request to the TAS office in your state or city. You can find the fax number in the government listings in your local telephone directory, on our website at www.taxpayeradvocate.irs.gov, or in Publication 1546, *Taxpayer Advocate Service - Your Voice at the IRS*.
- **You also can mail this form.** You can find the mailing address and phone number (voice) of your local Taxpayer Advocate office in your phone book, on our website, and in Pub. 1546, or get this information by calling our toll-free number: 1-877-777-4778.
- **Are you sending the form from overseas?** Fax it to 1-855-818-5697 or mail it to: Taxpayer Advocate Service, Internal Revenue Service, PO Box 11996, San Juan, Puerto Rico 00922.
- Please be sure to fill out the form completely and submit it to the TAS office nearest you so we can work your issue as soon as possible.

What Happens Next?

If you don't hear from us within one week of submitting Form 911, please call the TAS office where you sent your request. You can find the number at www.taxpayeradvocate.irs.gov.

Important Notes: Please be aware that by submitting this form, you are authorizing TAS to contact third parties as necessary to respond to your request, and you may not receive further notice about these contacts. For more information see IRC 7602(c).

Caution: TAS will not consider frivolous arguments raised on this form. You can find examples of frivolous arguments in Publication 2105, *Why do I have to Pay Taxes?* If you use this form to raise frivolous arguments, you may be subject to a penalty of \$5,000.

Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. Your response is voluntary. 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. Generally, tax returns and return information are confidential, as required by Code section 6103. Although the time needed to complete this form may vary depending on individual circumstances, the estimated average time is 30 minutes.

Should you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, please write to: **Internal Revenue Service**, Tax Products Coordinating Committee, Room 6406, 1111 Constitution Ave. NW, Washington, DC 20224.

Instructions for Section I

- 1a. Enter your name as shown on the tax return that relates to this request for assistance.
- 1b. Enter your Taxpayer Identifying Number. If you're an individual this will be either a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). If you're a business entity this will be your Employer Identification Number (EIN) (*e.g. a partnership, corporation, trust or self-employed individual with employees*).
- 2a. Enter your spouse's name (*if applicable*) if this request relates to a jointly filed return.
- 2b. Enter your spouse's Taxpayer Identifying Number (*SSN or ITIN*) if this request relates to a jointly filed return.
- 3a-d. Enter your current mailing address, including street number and name, city, state, or foreign country, and zip code.
4. Enter your fax number, including the area code.
5. Enter your email address. We'll only contact you by email if we can't reach you by phone and your issue appears to be time-sensitive. We will not, however, use your email address to discuss the specifics of your case.
6. Enter the number of the Federal tax return or form that relates to this request. For example, an individual taxpayer with an income tax issue would enter Form 1040.
7. Enter the quarterly, annual, or other tax year or period that relates to this request. For example, if this request involves an income tax issue, enter the calendar or fiscal year, if an employment tax issue, enter the calendar quarter.

Instructions for Section I
continue on the next page 

Instructions for Section I - (Continued from Page 3)

8. Enter the name of the individual we should contact if Section II is not being used. For partnerships, corporations, trusts, etc., enter the name of the individual authorized to act on the entity's behalf. If the contact person is not the taxpayer or other authorized individual, please see the Instructions for Section II.
- 9a. Enter your daytime telephone number, including the area code. If this is a cell phone number, please check the box.
- 9b. If you have an answering machine or voice mail at this number and you consent to TAS leaving confidential information about your tax issue at this number, please check the box. You are not obligated to have information about your tax issue left at this number. If other individuals have access to the answering machine or the voice mail and you do not wish for them to receive any confidential information about your tax issue, please do not check the box.
10. Indicate the best time to call you. Please specify A.M. or P.M. hours.
11. Indicate any special communication needs (*such as sign language*). Specify any language other than English.
- 12a. Please describe the tax issue you are experiencing and any difficulties it may be creating. Specify the actions that the IRS has taken (or not taken) to resolve the issue. If the issue involves an IRS delay of more than 30 days in resolving your issue, indicate the date you first contacted the IRS for assistance. See Section III for a specific list of TAS criteria.
- 12b. Please describe the relief/assistance you are requesting. Specify the action you want taken and believe necessary to resolve the issue. Furnish any documentation you believe would assist us in resolving the issue.
- 13-14. If this is a joint assistance request, both spouses must sign and date the request. If only one spouse is requesting assistance, only that spouse must sign the request. If this request is being submitted for another individual, only a person authorized and empowered to act on that individual's behalf should sign the request. Requests for corporations must be signed by an officer and include the officer's title.

Note: The signing of this request allows the IRS by law to suspend any applicable statutory periods of limitation relating to the assessment or collection of taxes. However, it does not suspend any applicable periods for you to perform acts related to assessment or collection, such as petitioning the Tax Court for redetermination of a deficiency or requesting a Collection Due Process hearing.

Instructions for Section II

Taxpayers: If you wish to have a representative act on your behalf, you must give him/her power of attorney or tax information authorization for the tax return(s) and period(s) involved. For additional information see Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, and the accompanying instructions.

Representatives: If you are an authorized representative submitting this request on behalf of the taxpayer identified in Section I, complete Blocks 1 through 7 of Section II. Attach a copy of Form 2848, Form 8821, or other power of attorney. Enter your Centralized Authorization File (CAF) number in Block 2 of Section II. The CAF number is the unique number that the IRS assigns to a representative after Form 2848 or Form 8821 is filed with an IRS office.

Note: Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. Form 8821 does authorize anyone you designate to inspect and/or receive your confidential tax information in any office of the IRS, for the type of tax and tax periods you list on Form 8821.

Instructions for Section III (For IRS Use Only) Please complete this section in its entirety.

Enter the taxpayer's name and taxpayer identification number from the first page of this form.

1. Enter your name.
2. Enter your phone number.
- 3a. Enter your Function (*e.g., ACS, Collection, Examination, Customer Service, etc.*).
- 3b. Enter your Operating Division (*W&I, SB/SE, LB&I, or TE/GE*).
4. Enter the Organization code number for your office (*e.g., 18 for AUSC, 95 for Los Angeles*).
5. Check the appropriate box that best reflects how the need for TAS assistance was identified. For example, did taxpayer or representative call or write to an IRS function or TAS.
6. Enter the date the taxpayer or representative called or visited an IRS office to request TAS assistance. Or enter the date when the IRS received the Congressional correspondence/inquiry or a written request for TAS assistance from the taxpayer or representative. If the IRS identified the taxpayer's issue as meeting TAS criteria, enter the date this determination was made.
7. Check the box that best describes the reason TAS assistance is requested. Box 9 is for TAS Use Only.
8. State the action(s) you took to help resolve the taxpayer's issue. State the reason(s) that prevented you from resolving the taxpayer's issue. For example, levy proceeds cannot be returned because they were already applied to a valid liability; an overpayment cannot be refunded because the statutory period for issuing a refund expired; or current law precludes a specific interest abatement.
9. Provide a description of the taxpayer's situation, and where appropriate, explain the circumstances that are creating the economic burden and how the taxpayer could be adversely affected if the requested assistance is not provided.
10. Ask the taxpayer how he or she learned about the TAS and indicate the response here.