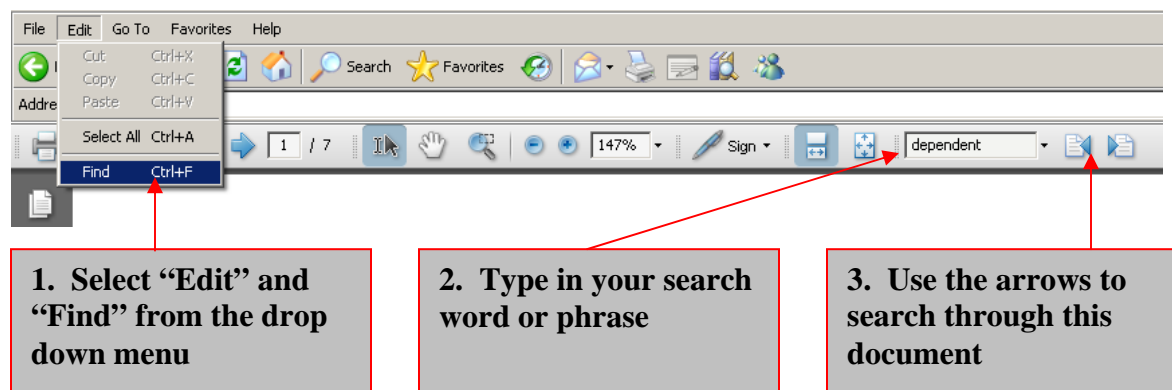


Free File Frequently Asked Questions

Here we present additional Frequently Asked Questions about Free File. The questions are organized into five topics so you can scroll through the document to find your topic. You can also use the **search feature**. If you are not familiar with PDF documents, review the graphic below to see how to search.

To search this document for the answer to your question(s):



A. Basic Program Information

What is Free File?

Free File is a **free** federal income tax preparation and electronic filing program for eligible taxpayers, developed through a partnership between the IRS and the Free File Alliance LLC, a group of private sector tax software companies.

Eligible taxpayers may prepare and file their federal income tax returns using commercial online software provided by the Free File Alliance companies - not the IRS and **must be accessed through IRS.gov**. By going directly to a company's website and not through the IRS.gov, you may be charged a fee. While fees may apply to state return preparation and e-filing, some companies offer state return services for free.

You are under no obligation to buy any of the company's other products or services.

Who is eligible for Free File?

IRS Free File is only available to taxpayers who have a 2011 Adjusted Gross Income (AGI) of \$57,000 or less. Each participating software company sets its own eligibility requirements and not all taxpayers will qualify for all companies. Individual company offers may be limited to AGI, geographic location, specific states and include other criteria. Carefully review the Free File offer criteria before selecting the company.

Use the ["Help Me Find a Free File Company"](#) tool to assist you in selecting a company that is right for you.

Can I use Free File if I do not have a Social Security Number (SSN), but I do have an Individual Taxpayer Identification Number (ITIN)?

Yes, you can use Free File to prepare and e-file your tax return, if you do not have a SSN, but have an [ITIN](#). Some companies offer this service through their Free File software programs located at the Free File home page.

For more details, go to the information for [Individual Taxpayer Identification Number page](#).

I used Free File last year, do I have to go through IRS.gov or can I go directly to the Free File company's website?

The only way taxpayers can access the authentic IRS Free File program is through the IRS website. That includes both new and repeat users. Otherwise, the e-file provider might charge you a fee. Also, typing www.irs.gov in your browser is the only way to ensure you are accessing the legitimate IRS Free File Program.

Why can't I just use any Free File company?

The Free File program covers 70 percent of the U.S. taxpayers. In order to promote competition and availability of all of the companies, no single company is allowed to offer their services to more than 50 percent of U.S. taxpayers. In order to do this, each company prepares an "offering" and may limit their offer based on any one or more specific criteria including:

- **Age** (Primary taxpayer and spouse) - Use your age as of Dec. 31, 2011.
- **Adjusted Gross Income (AGI)** - AGI is defined as gross income minus adjustments to income. We suggest you refer to your 2010 federal income tax return to get a quick estimate of your 2011 AGI. On your 2010 federal tax return, please refer to:

Line 4 if you filed a [Form 1040EZ](#)

Line 21 if you filed a [Form 1040A](#)

Line 37 if you filed a [Form 1040](#)

- **Geographic Location** – Your state of residence on Dec.31, 2011.
- **Eligibility for the Earned Income Tax Credit (EITC)** - The EITC is a tax credit for certain people who work and have earned income in tax year 2011 under \$49,078. Taxpayers may qualify for EIC depending on their filing status, age, number of children, relationship if their TY 2011 AGI is less than \$49,078. Taxpayers regardless of any other criteria do not qualify for EIC if their TY 2011 AGI is \$49,078 or higher.

The [EITC Assistant](#) is a convenient way for you to find out if you are likely to qualify for the EITC tax credit by answering questions online, about yourself, your children, your living situation and your income.

- **Military Status** - Any armed forces, federal reservist and National Guard personnel whose AGI is \$57,000 or less are eligible for Free Filing. Veterans and retirees are not automatically eligible. You or your spouse must have a 2011 Form W2, Wage and Tax Statement from one of the military services.

How do I file my Form 5405, First-Time Homebuyer Credit?

If you claim the [first-time homebuyer credit](#) on your 2011 tax return, [Form 5405](#) cannot be electronically filed. You must file a paper return instead and attach the settlement sheets showing that the home sale closed.

You may be able to take the first-time homebuyer credit if you were an eligible buyer who purchased a home as your primary residence in 2008, 2009 or 2010. Eligibility varies depending upon the year of your purchase. See specifics related to the year you purchased a home at the [First-Time Homebuyer Credit](#) page.

I received an Identity Protection PIN letter from the IRS. Where do I enter that 6-digit PIN?

If the IRS sent you letter with an Identity Protection PIN (IPPIN), enter that PIN in the area to the right of the "Spouse's Occupation" (the lower right corner of your 1040 form).

B. Customer Service and Troubleshooting

Where do I go for customer service assistance or whom may I contact if I am having difficulty navigating the Free File Alliance company website?

If you are having difficulty navigating the Free File Alliance company website or if you think there is an error in the preparation of your return, check the Free File Alliance company's website for customer service options such as online assistance, or an e-mail address for technical and/or tax law assistance. Free File Alliance companies are required to display their customer service options. The companies offer free e-mail support to answer your questions. Specific questions about your individual income tax return submission should be directed to the tax software company that is offering you the service.

We encourage you to continue working with the Free File Alliance company to resolve any ongoing issues related to the individual company's website or program. If you are not able to resolve your issue with the Free File Alliance company, you may wish to try another Free File Alliance company's service. If you cannot resolve the issue through the Free File company or you have a technical question about the IRS.gov Free File site, need assistance getting around the site or wish to report a Free File issue, please e-mail the IRS Website Help Desk at irs.gov.website.helpdesk@speedymail.com.

What if I need assistance with general tax law?

For assistance in answering your general federal income tax law questions, please refer to [Help with Tax Questions](#). Use this link to ask the IRS a general tax law question related to filing tax returns --such as what to file, when to file, where to file, whom you can claim, what you can deduct, changes in tax law, etc.

What may I do if I am experiencing difficulties accessing a Free File company from the IRS.gov website?

This problem may be due to your Internet Service Provider, your Internet Security software and/or your IT department blocking expected information in the web request from your browser. This information is necessary to protect both you and the IRS.gov systems from improper use such as phishing attempts, browser hijacking and other security threats.

You may also check your browser settings, check with your Internet Service Provider or check with your IT department to look into why key information is being blocked from your browser to the IRS.gov systems. Unfortunately, due to the many differences between Internet browsers and individual computer configurations, we are unable to suggest Internet settings or configurations for you.

You may also want to try selecting another company or use another computer or another browser program.

How can I report a technical issue about the Free File program to the IRS?

We encourage you to continue working with the Free File Alliance companies to resolve any ongoing issues related to an individual company's website or program.

If you cannot resolve the issue through the Free File company or you have a technical question about the IRS.gov Free File site, need assistance getting around the site or wish to report a Free File issue, please call us at the (800) 829-1040 or send an e-mail to the IRS Website Help Desk at irs.gov.website.helpdesk@speedymail.com.

Need a copy of your return?

[Tax Return Transcript](#) provides most line items from your original return. In some situations, such as when you apply for a student loan, mortgage or visa, you may be asked to provide a copy of your most recent tax return. If you do not have a copy, you can get a tax return transcript for free from the IRS.

C. Error Messages**When I use my "back" button, I get a message that states, "browser configuration required." What do I do?**

Due to security precautions, your back button may not work when going between a Free File company website and the Free File landing page. To return to the Free File landing page, use the "Return to IRS.gov" link at the Free File company's landing page.

When I use the "Help Me Find a Free File Company" tool, I get a 404 Error message (Page cannot be found). What does this mean?

Unfortunately, this is a fatal error. Some browser security configurations are not compatible with the "Help me Find A Free File Company!" program. Try selecting the company from the list provided on the Free File landing page. In most instances, this will eliminate this error. On rare occasions, this 404 Error Message occurs when using the list of companies as well. If this occurs, try selecting a different company or using another computer. IRS does not suggest changing or altering any security settings on your browser.

D. Filing Spanish Returns**Is Free File available in Spanish?**

Yes. For more information, you may view the [Versión en Español](#) page.

E. Security**Does Free File use secure technologies?**

Yes, Free File uses secure technologies. The IRS approves the Free File companies' proprietary software. All Free File companies obtain third-party privacy and security certificates. Taxpayers enter tax information in a secure session and the Free File companies transmit tax returns using secure technologies. Taxpayers will receive an email from the Free File company stating whether the return has been accepted or rejected by the IRS.

In addition, the Free File tax software companies must comply with all federal rules governing e-filing and regulations covering taxpayer privacy. The companies may not disclose or use tax return information for purposes other than tax return preparation without the knowing, informed and voluntary consent of the taxpayer. These companies are also subject to the Federal Trade Commission Privacy and Safeguards Rules.

If taxpayers choose to use the ["Help Me Find a Free File Company!"](#) tool, the information will remain entirely anonymous and will not be retained by the IRS.

What information will the IRS collect or retain about me using Free File?

The information you provide through the ["Help Me Find a Free File Company!"](#) tool is only used to determine the free services for which you may qualify. The information is entirely anonymous and will not be retained or used for any determination of tax liability. IRS policy prohibits the use of permanent Internet cookies. In order to assist you or to identify you to make certain you are the correct recipient of information you requested, we may use "temporary" or "session" cookies. These are deleted when your Internet visit ends. No information about you is maintained as a result of a temporary or session cookie.

Can a Free File company share my information with anybody besides the IRS?

No. As part of the agreement, the Free File Alliance companies must adhere to the strict privacy standards of the IRS. Only with your permission and in accordance with Treasury regulations may the company disclose your tax return information.

F. About the Free File Alliance

Why was the Free File Alliance formed?

In November of 2001, the Office of Management and Budget's (OMB) Quicksilver Task Force established 24 e-government initiatives that were a part of the President's Management Agenda. These initiatives were designed to improve Government to Government, Government to Business and Government to Citizen electronic capabilities.

One initiative, IRS Free File, instructed the IRS to provide free and secure online tax return preparation and filing services to taxpayers. In accordance with this OMB directive, the IRS began working in partnership with the tax software industry to develop a solution. The result was the formation of the Free File Alliance, LLC, a group of tax software companies who provide free commercial online tax preparation and electronic filing services.

For more information, see the [About the Free File Alliance](#) page at IRS.gov.

What are the objectives of the Free File Agreement?

- Increase growth of e-filing in pursuit of the IRS' Restructuring and Reform Act of 1998 (RRA '98) goal of having 80 percent of returns filed electronically;
- Provide more free online tax filing options to taxpayers;
- Make tax filing and preparation easier and reduce the burden on individual taxpayers; and
- Provide greater access to taxpayers.

Why is the government working in a partnership with private industry rather than providing its own software free to the public?

The government believes private industry, given its established expertise and experience in the field of electronic tax preparation, has a proven track record in providing the best technology and services available. Additionally, Treasury has indicated it does not want the IRS to enter into the tax software business.

Some private sector firms have offered free e-filing to select taxpayer groups for several years; how is this approach different?

This approach offers a multi-year agreement between the IRS and the Free File Alliance to provide free service(s) to more taxpayers. Previously, free offerings were not consistently available and were subject to modification or discontinuation from year to year.

Taxpayers have easier access to the web page (hosted at IRS.gov), which provides a listing of all free offerings in a single location. Free File Alliance companies offer both free preparation and e-filing services. There is no cost to qualifying taxpayers. Previously, some companies charged for preparation (filling of forms and tax calculations) while offering the transmission free, or provided the preparation free while charging for transmission, or some variation thereof. Under the Agreement, both are free to eligible taxpayers.

How are Free File program related disputes solved?

The IRS has implemented the use of binding arbitration to resolve certain disputes between the IRS and the Free File Alliance, LLC, the Alliance members or new market entrants. In accordance with the IRS guidance, binding arbitration before the General Services Board of Contract Appeals will be used to resolve disputes under Article VIII of the Memorandum of Understanding on Service Standards and Disputes between the IRS and the Alliance. Binding arbitration may be invoked by an Alliance member or new market entrant to challenge the rejection of an Alliance member or new market entrant's offering, the removal of an Alliance member's listing at IRS.gov, or rejection of an Alliance member's request that its listing be restored by the IRS, or the IRS and the Alliance. The guidance will provide IRS with a tool to help achieve our goal of providing expedited, effective, efficient and fair resolution of Free File program related controversies.