

***2011 Basic Tax Information  
(English Text)***

## ***Are you newly arrived in the United States?***

If you are new to the United States, you will need to know your tax filing responsibilities. On this page you will find answers about filing a U.S. Federal Income Tax Return.

- How do I know if I am responsible for filing a federal income tax return?
- Does my immigration status determine whether I must pay taxes or not?
- What benefits do I receive from filing a tax return?
- Are there penalties for not filing a return?

### **Basic Tax Responsibility Video**

- Part 1
- Part 2
- Part 3

Everyone who resides in the United States, receives income and meets certain requirements is responsible for filing a federal income tax return. Filing requirements are not determined by your immigration status, but depend on your income and other factors. Paying taxes and filing a return is the law, and not meeting this requirement can subject you to civil and criminal penalties.

The law requires an identification number for each person whose name appears on the tax return. Generally, a Social Security Number, issued by the Social Security Administration is the number which appears on the tax return.

If a taxpayer is required to file a tax return but does not meet the necessary requirements to obtain a Social Security Number, the taxpayer may obtain an Individual Taxpayer Identification Number in order to file a return. Individual Taxpayer Identification Numbers are issued by the Internal Revenue Service and are for tax filing purposes only.

You can prepare and file your tax return yourself, or you can seek help from a professional tax preparer. If you pay someone to prepare your return, that person must sign the return. The tax return can be prepared on paper forms and mailed or can be filed electronically.

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## ***General Information: Do I have to File a Return?***

You must file a federal income tax return if you are a citizen or resident of the United States or a resident of Puerto Rico and you meet the filing requirement for any of the following categories that apply to you.

1. Individuals in general.
2. Dependents
3. Certain children under age 19 or full-time students.
4. Self-employed persons.
5. Aliens.

If you are a U.S. citizen or resident, whether you must file a return depends on three factors:

1. Your gross income,
  2. Your filing status, and
  3. Your age.
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### ***Social Security Numbers***

**You must enter your social security number (SSN) in the space provided on your return.** Be sure the SSN on your return is the same as the SSN on your social security card. If you are married, enter the SSNs for both you and your spouse, whether you file jointly or separately.

If you are filing a joint return, write the SSNs in the same order as the names. Use this order in submitting other forms and documents to the IRS.

**Name change.** If you changed your name because of marriage, divorce, etc., be sure to report the change to your Social Security Administration (SSA) office before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

**Dependent's social security number.** You must provide the SSN for each dependent you claim, regardless of the dependent's age. This requirement applies to all dependents (not just your children) claimed on your tax return.

**SSN on correspondence.** If you write to the IRS about your tax account, be sure to include your SSN (and the name and SSN of your spouse, if you filed a joint return) in your correspondence. Because your SSN is used to identify your account, this helps the IRS respond to your correspondence promptly.

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### ***What is an Individual Taxpayer Identification Number (ITIN)***

#### **What is an ITIN?**

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service. It is a nine-digit number that always begins with the number 9 and has a range of 70-88 in the fourth and fifth digit, example 9XX-70-XXXX. IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration (SSA). ITINs are issued regardless of immigration status because both resident and nonresident aliens may have a U.S. filing or reporting requirement under the Internal Revenue Code. Individuals must have a filing requirement and file a valid federal income tax return to receive an ITIN, unless they meet an exception.

#### **What is an ITIN used for?**

ITINs are for federal tax reporting only, and are not intended to serve any other purpose. IRS issues ITINs to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those not eligible for Social Security Numbers (SSNs). An ITIN does not

authorize work in the U.S. or provide eligibility for Social Security benefits or the Earned Income Tax Credit.

### **Who needs an ITIN?**

IRS issues ITINs to foreign nationals and others who have federal tax reporting or filing requirements and do not qualify for SSNs. A non-resident alien individual not eligible for a SSN who is required to file a U.S. tax return only to claim a refund of tax under the provisions of a U.S. tax treaty needs an ITIN.

Other examples of individuals who need ITINs include:

- A nonresident alien required to file a U.S. tax return
- A U.S. resident alien (based on days present in the United States) filing a U.S. tax return
- A dependent or spouse of a U.S. citizen/resident alien
- A dependent or spouse of a nonresident alien visa holder

### **How do I know if I need an ITIN?**

If you do not have a SSN and are not eligible to obtain a SSN, but you have a requirement to furnish a federal tax identification number or file a federal income tax return, you must apply for an ITIN.

If you have an application for a SSN pending, do not file Form W-7. Complete Form W-7 only if the Social Security Administration (SSA) notifies you that a SSN cannot be issued.

To obtain a SSN, see Form SS-5, Application for a Social Security Card. To get Form SS-5 or to find out if you are eligible to obtain a SSN, go to [Social Security Administration Website](#) or contact a SSA office. By law, an alien individual cannot have both an ITIN and a SSN. IRS processes returns showing SSNs or ITINs in the blanks where tax forms request SSNs. IRS no longer accepts, and will not process, forms showing "SSA205c," "applied for," "NRA," blanks, etc.

### **How do I apply for an ITIN?**

Use the latest revision of Form W-7, [Application for IRS Individual Taxpayer Identification Number](#) to apply. Attach a valid federal income tax return, unless you qualify for an exception, and include your original, notarized, or certified proof of identity and foreign status documents. Because you are filing your tax return as an attachment to your ITIN application, you should not mail your return to the address listed in the Form 1040, 1040A or 1040EZ instructions. Instead, send your return, Form W-7 and proof of identity and foreign status documents to:

Internal Revenue Service  
Austin Service Center  
ITIN Operation  
P.O. Box 149342  
Austin, TX 78714-9342

You may also apply using the services of an IRS-authorized [Acceptance Agent](#) or visit an IRS [Taxpayer Assistance Center](#) in lieu of mailing your information to the IRS in Austin. Taxpayer Assistance Centers (TACs) in the United States provide in-person help with ITIN applications on a walk-in or appointment basis. Applicants outside the United States should contact an overseas IRS office to find out if that office accepts Form W-7 applications. The IRS's ITIN Unit in Austin issues all numbers by mail.

**When should I apply for an ITIN?**

You should complete Form W-7 as soon as you are ready to file your federal income tax return, since you need to attach the return to your application. If you meet one of the exceptions to the tax filing requirement, submit Form W-7, along with the documents that prove your identity and foreign status and the required supplemental documents to substantiate your qualification for the exception, as soon as possible after you determine that you are covered by that exception. You can apply for an ITIN any time during the year; however, if the tax return you attach to Form W-7 is filed after the return's due date, you may owe interest and/or penalties. You should file your current year return by the prescribed due date to avoid this.

**Where can I get help with my ITIN application?**

You may call the IRS toll-free at 1-800-829-1040 for information and help in completing your Form W-7 and your tax return, or to check on the status of your application six weeks after submitting Form W-7.

Assistance is also available at IRS [Taxpayer Assistance Centers](#) in the United States to provide in-person help with ITIN applications on a walk-in or appointment basis. Applicants outside the United States may contact an overseas IRS office to find out if that office accepts Form W-7 applications.

You may also use the services of an IRS-authorized [Acceptance Agent](#).

**How and when can I expect to receive my ITIN?**

If you qualify for an ITIN and your application is complete, you will receive a letter from the IRS assigning your tax identification number, usually within six weeks. If you have not received your ITIN or other correspondence six weeks after applying, you may call the IRS toll-free number at 1-800-829-1040 to request the status of your application.

**How can I obtain an ITIN from abroad?**

Alien taxpayers who need an Individual Taxpayer Identification Number (ITIN) may be able to secure one from outside the United States. Details can be found on the "[Obtaining an ITIN from Abroad](#)" page.

**Are ITINs valid for identification?**

No. ITINs are not valid identification outside the tax system. Since ITINs are strictly for tax processing, IRS does not apply the same standards as agencies that provide genuine identity certification. ITIN applicants are not required to apply in person, and IRS does not further validate the authenticity of identity documents. ITINs do not prove identity outside the Federal tax system, and should not be offered or accepted as identification for non-tax purposes.

**Are ITINs valid for work purposes?**

No. ITINs are for federal income tax purposes only. Getting an ITIN does not change your immigration status or your right to work in the United States.

**Can ITINs be used as proof of identification to obtain a state driver's license?**

No. ITINs are not valid for identification outside the tax system. For more information access the [DMV communication](#) provided to the state departments of motor vehicles.

**What do I do when I am assigned a social security number (SSN)?**

Once you receive a SSN, you must use that number for tax purposes and discontinue using your ITIN. It is improper to use both the ITIN and the SSN assigned to the same person to file tax returns. It is your responsibility to notify the IRS so we can combine all of your tax records under one identification number. If you do not notify the IRS when you are assigned a SSN, you may not receive credit for all wages paid and taxes withheld which could reduce the amount of any refund due. You can visit a local IRS office or write a letter explaining that you have now been assigned a SSN and want your tax records combined. Include your complete name, mailing address, and ITIN along with a copy of your social security card and a copy of the CP 565, Notice of ITIN Assignment, if available. The IRS will void the ITIN and associate all prior tax information filed under the ITIN with the SSN. Send your letter to:

**Internal Revenue Service  
Austin, TX 73301-0057**

**What information is available for Foreign Property Buyers/Sellers?**

Foreign buyers and sellers of U.S. real property interests need Taxpayer Identification Numbers (TINs) to request reduced tax withholding when disposing of the property interest, and to pay any required withholding. Individuals who do not qualify for Social Security Numbers may obtain Individual Taxpayer Identification Numbers (ITINs) to meet the requirement to supply a TIN. Click [ITIN Guidance for Foreign Property Buyers/Sellers](#) for more information.

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***Filing Status***

Everyone who files a federal tax return must determine which filing status applies to them. It's important you choose your correct filing status as it determines your standard deduction, the amount of tax you owe and ultimately, any refund owed to you.

You must determine your filing status before you can determine your filing requirements, standard deduction and correct tax. You can also use your filing status in determining whether you are eligible to claim certain deductions and credits.

**There are five filing statuses.**

**Marital Status**

In general, your filing status depends on whether you are considered unmarried or married. For federal tax purposes, a marriage means only a legal union between a man and a woman as husband and wife.

**Married persons.** If you are considered married for the whole year, you and your spouse can file a joint return, or you can file separate returns.

**Considered married.** You are considered married for the whole year if on the last day of your tax year you and your spouse meet any one of the following tests.

1. You are married and living together as husband and wife.
2. You are living together in a common law marriage that is recognized in the state where you now live or in the state where the common law marriage began.
3. You are married and living apart, but not legally separated under a decree of divorce or separate maintenance.
4. You are separated under an interlocutory (not final) decree of divorce. For purposes of filing a joint return, you are not considered divorced.

### **Single**

Your filing status is single if, on the last day of the year, you are unmarried or legally separated from your spouse under a divorce decree or separate maintenance decree, and you do not qualify for another filing status.

### **Married Filing Jointly**

You can choose married filing jointly as your filing status if you are married and both you and your spouse agree to file a joint return. On a joint return, you report your combined income and deduct your combined allowable expenses. You can file a joint return even if one of you had no income or deductions.

### **Married Filing Separately**

You can choose married filing separately as your filing status if you are married. This filing status may benefit you if you want to be responsible only for your own tax or if it results in less tax than filing a joint return.

If you and your spouse do not agree to file a joint return, you may have to use this filing status unless you qualify for head of household status.

### **Head of Household**

You may be able to file as head of household if you meet all the following requirements.

1. You are unmarried or “considered unmarried” on the last day of the year.
2. You paid more than half the cost of keeping up a home for the year.
3. A “qualifying person” lived with you in the home for more than half the year (except for temporary absences, such as school). However, if the “qualifying person” is your dependent parent, he or she does not have to live with you.

### **Qualifying Widow(er) with dependent Child**

If your spouse died in 2011, you can use married filing jointly as your filing status for 2011 if you otherwise qualify to use that status. The year of death is the last year for which you can file jointly with your deceased spouse.

You may be able to use qualifying widow(er) with dependent child as your filing status for 2 years following the year your spouse died. For example, if your spouse died in 2010, and you have not remarried, you may be able to use this filing status for 2011 and 2012.

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### ***2011 Filing Requirements for Most Taxpayers***

| IF your filing status is...               | AND at the end of 2010 you were... | THEN file a return if your gross income was at least... |
|---|------------------------------------|---|
| Single                                    | Under 65<br>_____                  | \$ 9,500<br>_____                                       |
|   | 65 or older                        | \$ 10,950   |
| married filing jointly                    | under 65 (both spouses)<br>_____   | \$19,000<br>_____                                       |
|   | —                                  | —   |
|   | 65 or older (one spouse)<br>_____  | \$20,150<br>_____                                       |
|   | —                                  | —   |
|   | 65 or older (both spouses)         | \$21,300  |
| married filing separately                 | any age                            | \$3,700   |
| head of household                         | under 65<br>_____                  | \$12,200<br>_____                                       |
|   | 65 or older                        | \$ 13,650   |
| Qualifying widow(er) with dependent child | under 65<br>_____                  | \$ 15,300<br>_____                                      |
|   | 65 or older                        | \$16,450  |

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### ***What type of income should be reported to the IRS?***

***Various types of income should be included in gross income and reported to the IRS***

### ***What type of income should be reported?***

As a general rule, gross income includes all amounts received as payment for personal services rendered. This is considered earned income.



An exact accounting of all income not subject to withholding at the source is required to be kept by the person receiving the income. Income received from self employment is also considered earned income.

Besides earned income, what other income should be reported?

In addition to income received as an employee, there are other types of taxable income which should be reported on the tax return.

***Reportable income includes***

- Salaries, wages
- Commissions
- Honorariums
- Fringe benefits
- Tips
- Stock purchase options
- Interest
- Dividend
- Partnership distribution
- Capital gain distribution
- Retirement income
- Unemployment income
- Gambling winnings
- Foreign earned income

***Should unemployment benefits be included in the tax return?***

All unemployment benefits should be reported on the tax return.

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**Choose the Simplest Tax Form for Your Situation**

To file your 2011 individual tax return, you'll have to decide which form to use...unless you e-file. This year, choosing which form to file will be even more important since the IRS will no longer be mailing paper tax packages. The IRS is taking this step because of the continued growth in electronic filing, the availability of free options to taxpayers and to help reduce costs. Taxpayers can still get forms and instructions online at <http://www.irs.gov>, at local IRS offices or from participating community outlets like many libraries and post offices.

If you file your return using IRS e-file, the system will automatically decide which form you need.

Here are some general rules to consider when deciding which paper tax form to file.

Use the **1040EZ** if:

- Your taxable income is below \$100,000
- Your filing status is Single or Married Filing Jointly
- You and your spouse – if married -- are under age 65 and not blind

- You are not claiming any dependents
- Your interest income is \$1,500 or less

Use the **1040A** if:

- Your taxable income is below \$100,000
- You have capital gain distributions
- You claim certain tax credits
- You claim adjustments to income for IRA contributions and student loan interest

If you cannot use the 1040EZ or the 1040A, you'll probably need to file using the **1040**. Among the reasons you must use the 1040 are:

- Your taxable income is \$100,000 or more
- You claim itemized deductions
- You are reporting self-employment income
- You are reporting income from sale of property

You can gain quick and easy access to IRS forms and instructions or find out more about e-file by visiting <http://www.irs.gov>. Tax products are available 24 hours a day, seven days a week and often appear online well before they are available on paper. To view and download tax products, visit the IRS website and select Forms and Publications.

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## Earned Income Tax Credit

The Earned Income Tax Credit is a financial boost for workers earning \$49,078 or less a year. Four of five eligible taxpayers filed for and received their EITC last year. The IRS wants you to get what you earned also, if you are eligible.

Here are the top 10 things the IRS wants you to know about this valuable credit, which has been making the lives of working people a little easier for 36 years.

1. As your financial, marital or parental situations change from year to year, you should review the EITC eligibility rules to determine whether you qualify. Just because you didn't qualify last year, doesn't mean you won't this year.
2. If you qualify, the credit could be worth up to \$5,751. EITC not only reduces the federal tax you owe, but could result in a refund. The amount of your EITC is based on your earned income and whether or not there are qualifying children in your household. The average credit was around \$2,100 last year.
3. If you eligible for EITC, you must file a federal income tax return and specifically claim the credit – even if you are not otherwise required to file. Remember to include Schedule EIC, Earned Income Credit when you file your Form 1040 or, if you file Form 1040A, use and retain the EIC worksheet.
4. You do not qualify for EITC if your filing status is Married Filing Separately.

5. You must have a valid Social Security Number. You, your spouse – if filing a joint return – and any qualifying child listed on Schedule EIC must have a valid SSN issued by the Social Security Administration.
6. You must have earned income. You have earned income if you work for someone who pays you wages, you are self-employed, you have income from farming, or – in some cases – you receive disability income.
7. Married couples and single people without children may qualify. If you do not have qualifying children, you must also meet the age and residency requirements as well as dependency rules.
8. Special rules apply to members of the U.S. Armed Forces in combat zones. Members of the military can elect to include their nontaxable combat pay in earned income for the EITC. If you make this election, the combat pay remains nontaxable.
9. It's easy to determine whether you qualify. The EITC Assistant, an interactive tool available on the IRS website, removes the guesswork from eligibility rules. Just answer a few simple questions to find out if you qualify and estimate the amount of your EITC.
10. Free help is available at Volunteer Income Tax Assistance sites and IRS Taxpayer Assistance Centers to help you prepare and claim your EITC. If you are preparing your taxes electronically, the software program you use will figure the credit for you. To find a VITA site or TAC near you, visit <http://www.irs.gov>.

For more information about the EITC, see IRS Publication 596, Earned Income Credit. This publication – available in both English and Spanish – can be downloaded from the IRS website or ordered by calling 800-TAX-FORM (800-829-3676).

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### **Free Tax Help Available Nationwide**

WASHINGTON — Over 12,000 free tax preparation sites will be open nationwide this year as the Internal Revenue Service continues to expand its partnerships with nonprofit and community organizations providing vital tax preparation services for low- to moderate-income and elderly taxpayers.

The IRS Volunteer Income Tax Assistance (VITA) Program offers free tax help to people who earn less than \$50,000. The Tax Counseling for the Elderly (TCE) Program offers free tax help to taxpayers who are 60 and older.

Today, partners and local officials will be hosting news conferences or issuing news releases nationwide to highlight the Earned Income Tax Credit (EITC) and their free tax preparation programs. The EITC is one of the federal government's largest benefit programs for working families and individuals. But taxpayers must file a tax return, even if they do not have a filing requirement, and specifically claim the credit to get the benefit.

Taxpayers need to present the following items to have their returns prepared:

- Photo identification
- Valid Social Security cards for the taxpayer, spouse and dependents
- Birth dates for primary, secondary and dependents on the tax return
- Wage and earning statement(s) Form W-2, W-2G, 1099-R, from all employers
- Interest and dividend statements from banks (Forms 1099)
- A copy of last year's federal and state returns, if available
- Bank routing numbers and account numbers for direct deposit
- Other relevant information about income and expenses
- Total paid for day care
- Day care provider's identifying number

To file taxes electronically on a Married Filing Jointly tax return, both spouses must be present to sign the required forms.

Trained community volunteers can help eligible taxpayers with all special credits, such as the EITC, Child Tax Credit or Credit for the Elderly. Also, many sites have language specialists to assist people with limited English skills. To locate the nearest VITA site, taxpayers should check the [VITA site List](#) available online at [www.irs.gov](http://www.irs.gov) or call 1-800-906-9887.

As part of the IRS-sponsored TCE Program, AARP offers the Tax-Aide counseling program at more than 7,000 sites nationwide during the filing season. Trained and certified AARP Tax-Aide volunteer counselors help people of low-to-middle income with special attention to people age 60 and older. To locate the nearest AARP Tax-Aide site, call 1-888-227-7669 or visit AARP's Internet site.

The military also partners with the IRS to provide free tax assistance to military personnel and their families. The Armed Forces Tax Council (AFTC) consists of the tax program coordinators for the Army, Air Force, Navy, Marine Corps and Coast Guard. The AFTC oversees the operation of the military tax programs worldwide, and serves as the main conduit for outreach by the IRS to military personnel and their families. Volunteers are trained and equipped to address military specific tax issues, such as combat zone tax benefits and the effect of the EITC guidelines.

In addition to free tax return preparation assistance, most sites use free electronic filing. An e-filed tax return means a fast refund. Taxpayers who combine e-file and direct deposit can generally get their refunds in as few as 10 days.

Taxpayers who file electronically also can opt to file now and pay later. If taxpayers owe, they can make a payment April 17, 2012, by authorizing an electronic funds withdrawal (direct debit) from a checking or savings account, paying by credit card, by check or money order (made out to the United States Treasury) using Form 1040-V, Payment Voucher.

For taxpayers who want to prepare and e-file their own tax returns, there is IRS Free File. Everyone can use Free File, the free way to prepare and e-file federal taxes either through brand-name software or online fillable forms. Individuals or families with 2010 adjusted gross incomes of \$58,000 or less can use Free File software. Free File Fillable Forms, the electronic version of IRS paper forms, has

no income restrictions. For either service, taxpayers must go through [www.irs.gov/freefile](http://www.irs.gov/freefile) to access the programs.

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## Ways to Obtain IRS Forms and Publications

The Internal Revenue Service has free tax forms and publications on a wide variety of topics. Due to the continued growth in electronic filing, the availability of free options to taxpayers and efforts to reduce costs; the IRS will no longer be automatically mailing paper tax packages.

If you need IRS forms, here are four easy methods for getting the information you need.

1. **On the Internet** You can access forms and publications on the IRS website 24 hours a day, seven days a week, at <http://www.irs.gov>.
2. **Taxpayer Assistance Centers** There are 401 TACs across the country where IRS offers face-to-face assistance to taxpayers, and where taxpayers can pick up many IRS forms and publications. Visit <http://www.irs.gov> and go to *Contact My Local Office* on the Individuals page to find a list of TAC locations by state. On the *Contact My Local Office* page, you can also select *TAC Site Search* and enter your zip code to find the IRS walk-in office nearest you as well as a list of the services available at specific offices.
3. **At Convenient Locations in Your Community** During the tax filing season, many libraries and post offices offer free tax forms to taxpayers. Some libraries also have copies of commonly requested publications. Many large grocery stores, copy centers and office supply stores have forms you can photocopy or print from a CD.
4. **By Mail** You can call 1-800-TAX-FORM (800-829-3676) Monday through Friday 7:00 am to 10:00 pm local time – except Alaska and Hawaii which follow Pacific time – to order current year forms, instructions and publications as well as prior year forms and instructions by mail. You will receive your order by mail, usually within 10 days.

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## How to Get Your Prior Year Tax Information from the IRS

Taxpayers who need certain prior year tax return information can obtain it from the IRS. Here are nine things to know if you need federal tax return information from a previously filed tax return.

1. There are three options for obtaining free copies of your federal tax return information – on the web, by phone or by mail.
2. The IRS does not charge a fee for transcripts, which are presently available for the current tax year as well as the past three tax years.

3. A tax return transcript shows most line items from your tax return as it was originally filed, including any accompanying forms and schedules. It does not reflect any changes made after the return was filed.
  4. A tax account transcript shows any later adjustments either you or the IRS made after the tax return was filed. This transcript shows basic data – including marital status, type of return filed, adjusted gross income and taxable income.
  5. To request either transcript online, go to <http://www.irs.gov> and look for our new online tool called Order A Transcript. To order by phone, call 800-908-9946 and follow the prompts in the recorded message.
  6. To request a 1040, 1040A or 1040EZ tax return transcript through the mail, complete IRS Form 4506T-EZ, Short Form Request for Individual Tax Return Transcript. Businesses, partnerships and individuals who need transcript information from other forms or need a tax account transcript must use the Form 4506T, Request for Transcript of Tax Return.
  7. If you order online or by phone, you should receive your tax return transcript within 5 to 10 days from the time the IRS receives your request. Allow 30 calendar days for delivery of a tax account transcript if you order by mail using Form 4506T or Form 4506T-EZ.
  8. If you still need an actual copy of a previously processed tax return, it will cost \$57 for each tax year that you order. Complete Form 4506, Request for Copy of Tax Return, and mail it to the IRS address listed on the form for your area. Copies are generally available for the current year as well as the past six years. Please allow 60 days for actual copies of your return.
  9. Visit <http://www.irs.gov> to determine which form will meet your needs. Forms 4506, 4506T and 4506T-EZ can be found at <http://www.irs.gov> or by calling the IRS forms and publications order line at 800-TAX-FORM (800-829-3676).
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### Want Your Tax Refund Fast – Choose Direct Deposit

Direct Deposit is the fastest, safest way to receive your tax refund. An e-filed tax return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.

Here are four reasons more than 73 million taxpayers chose Direct Deposit in 2011:

1. **Security** Thousands of paper checks are returned to the IRS by the U.S. Post Office every year as undeliverable mail. Direct Deposit eliminates the possibility of your refund check being lost, stolen or returned to the IRS as undeliverable.
2. **Convenience** The money goes directly into your bank account. You won't have to make a special trip to the bank to deposit the money yourself.



3. **Ease** When you're preparing your return; simply follow the instructions on your return. Make sure you enter the correct bank account and bank routing numbers on your tax form and you'll receive your refund quicker than ever.
4. **Options** You can deposit your refund into multiple accounts. With the split refund option, taxpayers can divide their refunds among as many as three checking or savings accounts and up to three different U.S. financial institutions. Use IRS Form 8888, Allocation of Refund (Including Savings Bond Purchases), to divide your refund. A word of caution: Some financial institutions do not allow a joint refund to be deposited into an individual account. Check with your bank or other financial institution to make sure your Direct Deposit will be accepted.

For more information about direct deposit of your tax refund and the split refund option, check the instructions for your tax form. Helpful tips are also available in IRS Publication 17, Your Federal Income Tax. To get a copy of Publication 17 or Form 8888, visit the IRS Forms and Publications section at <http://www.irs.gov> or call 800-TAX-FORM (800-829-3676).

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### ***Refund Information***

You can go online to check that status of your 2011 refund, 72 hours after IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after you mail a paper return. If you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status. Be sure to have a copy of your 2011 tax return available because you will need to know the filing status, the first SSN shown on the return, and the exact whole dollar amount of the refund. The check on your refund, do one of the following.

- Go to [www.irs.gov](http://www.irs.gov), and click on ["Where's My Refund"](#).
  - Call 1-800-829-4477, 24 hours a day, 7 days a week for automated refund information.
  - Call 1-800-829-1954 during the hours shown in your form instructions.
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### **Moving Soon? Let the IRS Know!**

If you've changed your home or business address, make sure you update that information with the IRS to ensure you receive any refunds or correspondence. The IRS offers five tips for taxpayers that have moved or are about to move:

1. **Change Your IRS Address Records** You can change your address on file with the IRS in several ways:
  - Write the new address in the appropriate boxes on your tax return;
  - Use Form 8822, Change of Address, to submit an address or name change any time during the year;
  - Give the IRS written notification of your new address by writing to the IRS

center where you file your return. Include your full name, old and new addresses, Social Security Number or Employer Identification Number and signature. If you filed a joint return, be sure to include the information for both taxpayers. If you filed a joint return and have since established separate residences, each spouse should notify the IRS of their new address; and

- Should an IRS employee contact you about your account, you may be able to verbally provide a change of address.
2. **Notify Your Employer** Be sure to also notify your employer of your new address so you get your W-2 forms on time.
  3. **Notify the Post Office** If you change your address after you've filed your return, don't forget to notify the post office at your old address so your mail can be forwarded.
  4. **Estimated Tax Payments** If you make estimated tax payments throughout the year, you should mail a completed Form 8822, Change of Address, or write the IRS campus where you file your return. You may continue to use your old pre-printed payment vouchers until the IRS sends you new ones with your new address. However, do not correct the address on the old voucher.
  5. **Postal Service** The IRS does use the Postal Service's change of address files to update taxpayer addresses, but it's still a good idea to notify the IRS directly.

Visit <http://www.irs.gov> for more information about changing your address. At <http://www.irs.gov>, you can also find the address of the IRS center where you file your tax return or download Form 8822. The form is also available by calling 800-TAX-FORM (800-829-3676).

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