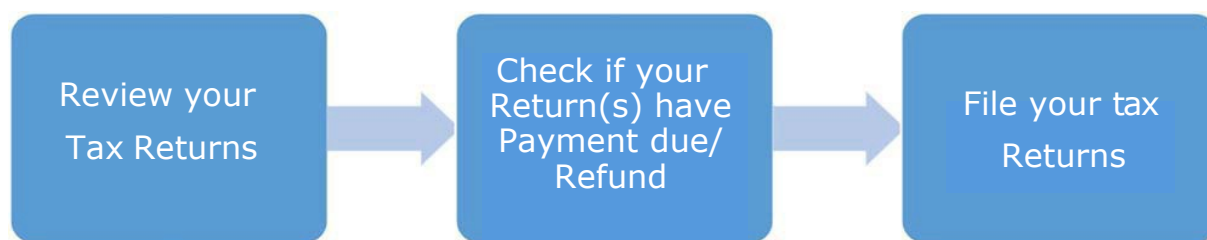


## NEXT STEPS



### Step 1: Review your Tax Return packages (federal, state and city, as applicable)

Snapshot example from "Documents" file in your portal.

DOCUMENTS - FROM DELOITTE

CY2018/FY2019 ^

 2018 US Tax Return



Your tax return package consists of –

- a) **Federal tax return** (refer file labeled "2018 US Tax return")
- b) **State tax return**, if you have worked or lived in a state that levies income tax (refer file labeled "2018 State Name Tax return")
- c) **City tax return**, if you have worked or lived in a city that levies income tax (refer file labeled "2018 City Name Tax return")
- d) **Transmittal letter** (refer file labeled "2018 US Transmittal Letter"). This is only for your informational purpose. This **should not** be filed with revenue authorities.
- e) **Filing Instructions & E-File Authorization forms** (refer file labeled "2018 US filing instructions and Authorization forms": This is only applicable for E-Filing returns).

### New in 2018 -

**The tax authorities in US, Internal Revenue Service (IRS) has implemented a major tax legislation following the Tax Cuts and Jobs Act (TCJA).**

These changes are effective 2018 tax year. These Tax Reforms might have an impact on your filings in 2018 & hence we wanted to let you know some of the major changes for your understanding.

#### Personal Exemptions

Personal exemption of \$4,050 (in 2017 Tax Year) per person has been eliminated completely. Hence you might not see any deduction on your tax return as personal exemption, when compared to 2017.

#### Child Tax Credit and Additional Child Tax Credit

Starting 2018, you can claim them only for qualifying kids with SSN

## Step 2 - Check if your return has a tax balance due or a refund

Refer to the filing instruction page in your tax return packages. This is generally the first page of your Federal/ State/ City tax return packages.

- If you see "**Balance Due**", you have a tax payable. Please follow the steps mentioned under [Appendix A](#)

Snapshot from Filing Instructions (first page of your tax return package):

Amount of tax	Total tax	\$	8,000
	Less: payments and credits	\$	5,000
	Plus: interest and penalties	\$	0
	<b>BALANCE DUE</b>	\$	3,000

- If you see "**Overpayment**", you have refunds. For refunds, follow the steps mentioned Under [Appendix B](#)

Snapshot from Filing Instructions (first page of your tax return package):

Amount of tax	Total tax	\$	3,742
	Less: payments and credits	\$	8,111
	Plus: interest and penalties	\$	0
	<b>OVERPAYMENT</b>	\$	4,369

\* If you have any queries regarding the computation of the Tax return, please contact your preparer or reach out to us at Deloitte GES Team (US) [gesteam@deloitte.com](mailto:gesteam@deloitte.com). If you have any query regarding your compensation income i.e., Form W-2 or if you believe that the income is reported for a state or a city that you haven't lived in please reach out to the payroll team via Talent on Demand (TOD) using the help icon.

## Step 3: File your tax return with revenue authorities

**Note that your tax return can be filed with revenue authorities in two ways –**

1. **Electronic Filing/ E-Filing** - If your return qualifies for electronic filing, the filing instructions would refer according to the below screenshot. Note that not all returns in your tax package qualify for electronic filing. For Next Steps, refer [Appendix C](#).

Snapshot from Filing Instructions (first page of your tax return package):

Mail tax return and check (if applicable) to	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING AND THE PRACTITIONER PIN PROGRAM HAS BEEN ELECTED. PLEASE SIGN AND RETURN FORM 8879 TO OUR OFFICE. WE WILL THEN TRANSMIT YOUR RETURN ELECTRONICALLY TO THE IRS.
--	---

2. **Paper filing** - If the return does not qualify for electronic filing, it has to be paper filed. The filing instructions would refer that ***"The Return should be signed and dated by you"***. You are required to mail the documents (hard copies) to the respective tax authorities at the address mentioned in the filing instructions page. For next steps refer **Appendix D**

Snapshot from Filing Instructions (first page of your tax return package):

**Special  
Instructions**

THE RETURN SHOULD BE SIGNED AND DATED BY YOU.

YOUR REFUND WILL BE DEPOSITED DIRECTLY INTO YOUR BANK  
ACCOUNT.

**\*\* Further, it could be possible that while your federal tax return qualifies for electronic filing, state return may or may not qualify to be paper filed and/or vice versa and the same is mentioned on the filing instructions (first page of your tax return packages).**

## **Appendix A**

**If there is a tax payment due, follow the steps for making Tax Payments.** Below are the two options available to make your payment, if any.

**Option 1: Electronic payment** – Below are the links for paying taxes online:

<b>For Federal</b>	<b>For State</b>
<a href="http://www.irs.gov/Payments">http://www.irs.gov/Payments</a>	<a href="#">Please visit the state official website.</a>
<a href="http://www.irs.gov/uac/EFTPS-The-Electronic-Federal-Tax-Payment-System">http://www.irs.gov/uac/EFTPS-The-Electronic-Federal-Tax-Payment-System</a>	

**Option 2: Paper Payment** – You can also mail a check along with the payment voucher to the revenue authorities. Please note you can make the payments only through your active US Bank Account.

### **For Federal**

- Extract Form 1040-V from your Federal tax return package.
- Do not staple Form 1040-V (payment voucher) and your payment check. Leave it loose.
- Include your Social Security Number, daytime phone number and the words "2018 Form 1040 or 1040NR" on your check.

A sample from filing instructions of your tax return package explains the same:

#### **Special Instructions:**

The returns should be signed and dated by you

Also, enclose Form 1040-V and a check for \$700. Do not attach Form 1040-V or your payment to your return or to each other. Please leave Form 1040-V and your payment loose in the envelope.

Include your social security number, daytime phone number and the words "2018 Form 1040" on your check.

### **For State**

- Please follow the filing instructions on the first page of your state tax return package.
- Extract the State Payment Voucher. Each State(s) might name the payment vouchers differently.
- Do not staple the state payment voucher and your payment check. Leave it loose in the envelope.
- Write your Social Security Number and the respective state form number on the check as mentioned on the **State filing instructions** page.

## Appendix B

If there is a refund/over payment, please make a note of the below points. Similar to tax payments, revenue authorities issue refund either via direct deposit or mailing a paper check.

### Option 1 - Direct Refund deposit:

- The Revenue authorities can do a direct deposit of refunds only to **your US active bank account** (if you have provided the details in your Tax Organizer). Note that certain States do not allow for direct refund deposit.
- The refunds cannot be applied for Indian Bank accounts. Please note you **cannot use** your friends/relatives US bank account details.

### Option 2 – Paper Check

- If you do not have an active US bank account, IRS will issue a refund check to the mailing address as mentioned on your tax return.

**Form 1040** U.S. Individual Income Tax Return (99)

OMB No. 1545-0074 IRS Use Only - Do not write or staple in this space

For the year Jan. 1-Dec. 31, 2015, or other tax year beginning , 2015, ending , 20

See separate instructions.

Your first name and initial Last name Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below.

Foreign country name Foreign province/state/county Foreign postal code

Make sure the SSN(s) above and on line 6c are correct.

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.

You Spouse

**Address Section - If you do not have an active US bank account, IRS will issue refund check to this address**

- Generally, it takes 6-8 weeks of time to process your refunds after your tax returns are filed.
- If you want to check the status of your refunds, please use the below link to check:

For Federal	For State
<a href="https://www.irs.gov/refunds">https://www.irs.gov/refunds</a>	<a href="https://www.irs.com/articles/find-your-state-tax-refund">https://www.irs.com/articles/find-your-state-tax-refund</a>
<a href="https://sa.www4.irs.gov/irfof/lang/en/irfofetstatus.jsp">https://sa.www4.irs.gov/irfof/lang/en/irfofetstatus.jsp</a>	

## Appendix C

As mentioned above, it could be possible that while your federal tax return qualifies for electronic filing, state return may or may not be paper filed and/or vice versa. This is because of differing rules at federal and state level. Whether your return qualified for E-File or paper filing is mentioned on the filing instructions (first page of your tax return packages).

Please follow respective steps. For example, if your federal return qualified for e-filing and state return did not qualify for e-filing (i.e., it has to be paper filed), please follow steps outlined in Appendix C for federal return filing and steps in Appendix D for state filing.

**Electronic Filing/ E-File:**

If your return qualified for e-Filing, we have prepared it accordingly.

Below snapshot is an example from filing instructions (first page of your tax return files):

Mail tax return and check (if applicable) to	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING AND THE PRACTITIONER PIN PROGRAM HAS BEEN ELECTED. PLEASE SIGN AND RETURN FORM 8879 TO OUR OFFICE. WE WILL THEN TRANSMIT YOUR RETURN ELECTRONICALLY TO THE IRS.
--	---

### ACTION STEPS:

### 1) Sign the E-File Authorization forms

Refer file labeled "2018 US Filing Instructions and Authorization Forms". Take a hard copy print of the form.

Sign next to 'Your signature' and put a date. If a joint return is filed, your spouse should also sign and date it.

Snapshot is an example for your Form 8879:

**Taxpayer's PIN: check one box only**

☒ I authorize DELOITTE TAX SERVICES INDIA PVT. to enter my PIN

as my signature on my ERO firm name return.

I will enter my PIN as my Taxpayer manual signature (black/ blue ink only) individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature \_\_\_\_\_ Date Today's Date

**Spouse's/RDP's PIN: check one box only**

\_\_\_\_\_ to enter my PIN

as my signature on my 2013 Spouse manual signature (black/ blue ink only), if filing a joint return individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature \_\_\_\_\_ Date Today's Date

## 2) Upload your signed authorization forms to portal

- a. Click the “**Documents**” tile on your Global Advantage homepage.
- b. Click ‘**ADD DOCUMENT**’ in the ‘**TAX DOCUMENTS – FROM YOU**’ section for the relevant tax year.

DOCUMENTS - FROM YOU CY2018/FY2019 ▾

[ADD DOCUMENT](#)

- c. Provide a description for the document that you are uploading and click **Browse**

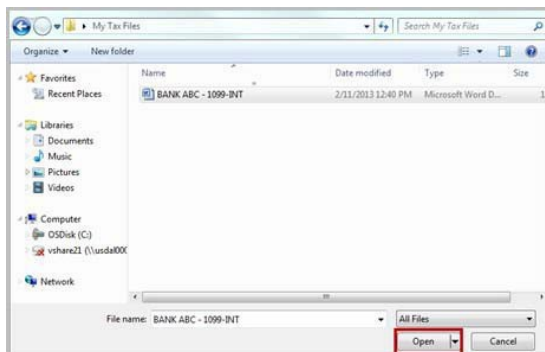
**Upload your document**

Description

File  
 [Browse...](#)

[Upload](#)

- d. Browse to the required document, select it and click Open.



- e. Verify the information and click Upload.

**Upload your document**

Description

File  
 [Browse...](#)

[Upload](#)

- 3) Once uploaded, please notify us at [r10efileadministrator@deloitte.com](mailto:r10efileadministrator@deloitte.com).

## Appendix D

As mentioned above, it could be possible that while your federal tax return qualifies for electronic filing, state return may or may not be paper filed and/or vice versa. This is because of differing rules at federal and state level. Whether your return qualified for E-File or paper file is mentioned on the filing instructions (first page of your tax return packages).

Please follow respective steps. For example, if your federal return qualified for e-filing and state return did not qualify for e-filing (i.e., it has to be paper filed), please follow steps outlined in Appendix C for federal return filing and steps in Appendix D for state filing.

### **Paper File:**

If the return does not qualify for electronic filing, it has to be paper filed.

Snapshot as an example from filing instructions:

Return must be mailed on or before	
Special Instructions	THE RETURN SHOULD BE SIGNED AND DATED BY YOU.  YOUR REFUND WILL BE DEPOSITED DIRECTLY INTO YOUR BANK ACCOUNT.

### **ACTION STEPS:**

#### **1) Take hard copy print of your tax return package**

- Return should be printed on one side of the paper only.
- Please take the print of your tax return on A4 size white paper.
- Exclude the filing instructions page (1<sup>st</sup> page of your tax return) as it is not required to be mailed.
- The tax return print should not be color print.

**2) Sign your tax returns:** Sign your Federal/State / City tax returns, as applicable on your respective tax return packages.

**For Federal** – Go to Page 1 of your Form 1040/ 1040NR. Look for ‘**sign here**’ label on the left hand side near the bottom of the page. Sign next to ‘Your signature’ and put date. If a joint return is filed, it is mandatory for your spouse to also sign and date it along with you.

Snapshot as an example from your Form 1040/1040NR (page 1):

The image shows a portion of the Form 1040/1040NR (page 1) with the 'Sign Here' section highlighted. Red boxes and arrows indicate the following requirements:

- Your manual signature (Black/Blue only):** Points to the 'Your signature' line.
- Today's Date:** Points to the 'Date' line.
- Your spouse manual signature. If filing a joint return (Black/blue only):** Points to the 'Spouse's signature. If a joint return, both must sign.' line.

The 'Sign Here' section includes the following fields and instructions:

- 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.
- Joint return?** See instructions. Keep a copy for your records.
- Your signature:** Line for the preparer's signature.
- Date:** Line for the preparer's date.
- Your occupation:** Line for the preparer's occupation.
- Spouse's signature. If a joint return, both must sign.** Line for the spouse's signature.
- Date:** Line for the spouse's date.
- Occupation:** Line for the spouse's occupation.
- If the IRS sent you an Identity Protection PIN, enter it here (see inst.):** Two sets of boxes for PIN entry.
- Preparer's name:** Line for the preparer's name.
- Preparer's signature:** Line for the preparer's signature.
- PTIN:** Line for the preparer's PTIN.
- Firm's EIN:** Line for the firm's EIN.
- Firm's name:** Line for the firm's name.
- Firm's address:** Line for the firm's address.
- Phone no.:** Line for the firm's phone number.
- Check if:** ☐ 3rd Party Designee ☐ Self-employed

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2018)



**For State(s)** – Same as federal, you also need to sign on your respective state and city tax returns (if applicable) as well. Look for '**sign here**' label which is generally found at the bottom of the tax return. Sign next to '**Your signature**' and put the date.

If a joint return is filed, it is mandatory for your spouse to also sign and date it along with you.

**\*\* Do not** sign on all the pages of your tax returns.

**3) Instructions to Package your tax return(s) (federal/state/local)** in an envelope per the following:

Return should be printed on one side of the paper only

Do not **fold** your tax returns.

Return should be kept in White Color Envelope only (Size A4). (Color/damaged/small envelopes are not accepted by U.S. Postal Services).

You may check in the office mailroom/ stationery for white envelopes. Alternatively, you may need to procure from outside stationery.

Please mention '**To**' address as per the filing instructions of your tax return on the white envelope, refer to section '**Mail tax return and check to**'.

Mail tax return  
and check (if  
applicable) to

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE CENTER  
AUSTIN, TX 73301-0215

**4) Delivery address** to be used to mail your tax returns to the address mentioned on your filing instructions page(if) using private delivery services

For Federal	For State/ City
Refer below website - <a href="https://www.irs.gov/filing/where-to-file-addresses-for-taxpayers-and-tax-professionals-filing-form-1040">https://www.irs.gov/filing/where-to-file-addresses-for-taxpayers-and-tax-professionals-filing-form-1040</a>	Refer the filing instructions page for the mailing address (1 <sup>st</sup> page of the state/ city tax return package)

Also, mentioned below is the list of Approved couriers. IRS recommends sending through the below private delivery services (PDS).

• DHL Express 9:00	• FedEx First Overnight	• UPS Next Day Air Early AM
• DHL Express 10:30	• FedEx Priority Overnight	• UPS Next Day Air
• DHL Express 12:00	• FedEx Standard Overnight	• UPS Next Day Air Saver
• DHL Express Worldwide	• FedEx 2 Day	• UPS 2nd Day Air
• DHL Express Envelope	• FedEx International Next Flight Out	• UPS 2nd Day Air A.M.
• DHL Import Express 10:30	• FedEx International Priority	• UPS Worldwide Express Plus
• DHL Import Express 12:00	• FedEx International First	• UPS Worldwide Express
• DHL Import Express Worldwide	• FedEx International Economy	

This is an exhaustive list of the designated PDS enumerated in the list above.

**Please retain a copy of the delivery receipt with a postmark date for your records.**