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[Where To File](#)**1.1 IRS Procedures: General Procedural Questions****What are the new changes for 2004?**

Refer to [Tax Topic 302](#), *Highlights of 2004 Tax Changes*, for a brief overview of the tax law changes that are effective in 2004. Some items will be discussed in more detail in separate topics. Remember, this information is effective for your current 2004 return. For more detailed information, refer to [Publication 553](#), *Highlights of 2004 Tax Changes*.

References:

- [Publication 553](#), *Highlights of 2004 Tax Changes*
- [Tax Topic 302](#), *Highlights of Tax Changes*

Will IRS figure the amount of tax and credits for taxpayers?

If you choose, the IRS will figure your tax on [Form 1040EZ](#) (PDF), [Form 1040A](#) (PDF), or [Form 1040](#) (PDF). Refer to [Tax Topic 552](#), *Tax and Credits Figured by IRS*, for more information.

References:

- [Form 1040](#) (PDF), *U.S. Individual Income Tax Return*
- [Form 1040A](#) (PDF), *U.S. Individual Income Tax Return*
- [Form 1040EZ](#) (PDF), *U.S. Individual Income Tax Return for Single and Joint Filers with No Dependents*
- [Tax Topic 552](#), *Tax and credits figured by the IRS*
- [Publication 967](#), *The IRS Will Figure Your Tax*

I'm concerned because my check payment to the IRS has not been cashed yet. What should I do?

You can call (800) 829-1040 and ask an IRS representative if the payment has been credited to your account. If it has not and the check has not cleared your financial institution, you may choose to place a stop-payment on the original check and send another payment.

1.2 IRS Procedures: Address Changes**Should I notify the IRS of my change of address?**

If you moved, you need to notify the IRS of your new address. We can change our records so that any tax refunds due you or any other IRS communications will reach you in a timely manner. Refer to [Tax Topic 157](#), *Change of Address - How to Notify IRS*, for additional information.

References:

- [Tax Topic 157](#), *Change of Address - How to Notify IRS*
- [Form 8822](#) (PDF) , *Change of Address*

1.3 IRS Procedures: Amended Returns & Form 1040X

What should I do if I made a mistake on my federal return that I have already filed?

It depends on the type of mistake that was made. Many mathematical errors are caught in the processing of the tax return itself. If you did not attach a required schedule the service will contact you and ask for the missing information.

If you did not report all your income or did not claim a credit, you are entitled to file an amended or corrected return using Form 1040X, Amended U.S. Individual Income Tax Return. Include copies of any schedules that have been changed or any Forms W-2 you did not include. The Form 1040X should be submitted after you receive your refund or by the due date of the return, whichever is earlier. Generally, to claim a refund, the Form 1040X must be received within three years after the date you filed your original return or within two years after the date you paid the tax, whichever is later.

References:

- [Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return*
- [Tax Topic 308](#), *Amended returns*

I received a refund that is more than I should have received because I've discovered I made a mistake on my return. I have not yet cashed this check. What should I do now?

Many mistakes are corrected in processing and a letter of explanation is mailed at the time the refund is issued. If the mistake was not corrected in processing, you need to file an amended or corrected return using [Form 1040X](#) (PDF) , *Amended U.S. Individual Income Tax Return*, as soon as possible. Include copies of any schedules that have been changed or any Forms W-2 you did not include. If you return the refund check with a letter of explanation, a refund in the correct amount will be issued when the amended return processes.

References:

- [Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return*
- [Tax Topic 308](#), *Amended returns*

How do I fill out the amended return Form 1040X?

[Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return*, is designed with three columns. Column A is used to show the figures from the original return. "However, if you previously amended that return or it was changed by the IRS, enter the adjusted amounts." Column C is used to show the correct figures. The difference between the figures in Columns A and C is shown in Column B. On the back of the form you need to explain the specific changes being made on the return and the reason for each change. If the changes involve another schedule or form, attach it to Form 1040X. Be sure to enter the year of the return you are amending at the top of the form as required.

References:

- [Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return and Instructions*

- [Tax Topic 308](#), *Amended returns*

Can you send an amended tax return electronically?

No, an amended return must be filed on a paper [Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return*, and mailed to your servicing center for processing. You may submit the form once your original return has processed.

References:

- [Instructions for Form 1040X](#) and [Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return and Instructions*
- [Tax Topic 308](#), *Amended returns*

How can I correct a mistake on my federal e-file return?

Once accepted, you must allow the e-file return to process before making any changes. You cannot correct a mistake on a federal return which was filed electronically. You need to file an amended or corrected return using [Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return*, as soon as possible. Include copies of any schedules that have been changed or any Forms W-2 you did not include. The 1040X is a paper form.

References:

- [Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return*
- [Tax Topic 308](#), *Amended returns*

How can I check the status of my amended return?

You will need to contact our assistance line at (800) 829-1040 to receive information on the processing of your amended return. Amended/corrected returns are processed as quickly as possible. However, it could take 8 to 12 weeks to process an amended return.

References:

- [Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return*
- [Tax Topic 308](#), *Amended Returns*

If I call the automated tax line to check the status of a refund on an amended return, do I enter the total amount of my original refund, or only the amended amount?

You cannot check the status of a refund for an amended return on the automated tax line. Amended/corrected returns are processed as quickly as possible. However, it may take 8 to 12 weeks or longer to process the return. If 8 weeks have elapsed and you have not received your refund, call (800) 829-1040.

References:

- [Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return*
- [Tax Topic 308](#), *Amended returns*

1.4 IRS Procedures: Code, Revenue Procedures, Regulations, Letter Rulings

How would I obtain a private letter ruling?

Visit [Tax Regs in English](#) where you can download Internal Revenue Bulletin 2005-01 which includes Revenue Procedure 2005-1

A request for a letter ruling should be submitted under Revenue Procedure 2004-1 including the applicable user fee to:

Ruling Request Submission
Internal Revenue Service
Attn: CC: PA:LPD:DRU
P.O. Box 7604
Ben Franklin Station
Washington, DC 20044

The procedure for requesting a private letter ruling is updated annually. It is always the first revenue procedure in the first Internal Revenue Bulletin of the year.

1.5 IRS Procedures: Collection Procedural Questions

I am unable to pay my delinquent taxes. Will the IRS accept an Offer in Compromise?

You may qualify for an Offer in Compromise if you are unable to pay your taxes in full or if you are facing severe or unusual economic hardship. Refer to [Tax Topic 204](#), *Offers in Compromise*, for additional information.

References:

- [Tax Topic 204](#), *Offers in Compromise*
- [Form 656](#) (PDF) , *Offers in Compromise*
- *Additional topics* [Offer in Compromise](#)

Is there any special assistance available on unresolved tax matters which are creating a hardship?

If you are suffering, or about to suffer a significant hardship because of the way Internal Revenue laws are being carried out, you may ask for special help from the IRS' Taxpayer Advocate Program. The Taxpayer Advocate represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels. You can reach that office by dialing (877) 777-4778.

References:

- [Tax Topic 104](#), *Taxpayer Advocate Service - help for problem situations*

Can I ask to make installment payments on the amount I owe?

Yes. If you cannot pay the full amount due as shown on your return, you can ask to make monthly installment payments. However, you will be charged a one time user fee of \$43.00, as well as interest on any tax not paid by its due date, and you can be charged a late payment penalty unless you can show reasonable cause for not paying the tax by April 15, even if your request to pay in installments is granted. Before requesting an installment agreement, you should consider less costly alternatives such as a bank loan.

To request an installment agreement, send [Form 9465](#) (PDF), *Installment Agreement Request*, with your return or call (800) 829-1040. You should receive a response within 30 days. For more details on installment payments, refer to [Tax Topic 202](#), *What to do if You Can't Pay Your Tax*, or [Publication 594](#) (PDF),

Understanding the Collection Process.

References:

- [Publication 594](#) (PDF), *Understanding the Collection Process*
- [Form 9465](#) (PDF), *Installment Agreement Request*
- [Tax Topic 202](#), *What to do if You Can't Pay Your Tax*

What kind of penalties and interest will I be charged for paying and filing my taxes late?

Interest, compounded daily, is charged on any unpaid tax from the due date of the return until the date of payment. The interest rate is the federal short-term rate plus 3 percent. That rate is determined every three months.

For current interest rates, go to [News Releases and Fact Sheets](#) and find the most recent Internal Revenue release entitled Quarterly Interest Rates.

In addition, if you filed on time but didn't pay on time, you'll generally have to pay a late payment penalty of one-half of one percent of the tax owed for each month, or part of a month, that the tax remains unpaid after the due date, not exceeding 25 percent. However, you will not have to pay the penalty if you can show reasonable cause for the failure. The one-half of one percent rate increases to one percent if the tax remains unpaid after several bills have been sent to you and the IRS issues a notice of intent to levy.

Beginning January 1, 2000, if you filed a timely return and are paying your tax pursuant to an installment agreement, the penalty is one-quarter of one percent for each month, or part of a month, that the installment agreement is in effect.

If you did not file on time and owe tax, you may owe an additional penalty for failure to file unless you can show reasonable cause. The combined penalty is 5 percent (4.5% late filing, 0.5% late payment) for each month, or part of a month, that your return was late, up to 25%. The late filing penalty applies to the net amount due, which is the tax shown on your return and any additional tax found to be due, as reduced by any credits for withholding and estimated tax and any timely payments made with the return. After five months, if you still have not paid, the 0.5% failure-to-pay penalty continues to run, up to 25%, until the tax is paid. Thus, the total penalty for failure to file and pay can be 47.5% (22.5% late filing, 25% late payment) of the tax owed. Also, if your return was over 60 days late, the minimum failure-to-file penalty is the smaller of \$100 or 100% of the tax required to be shown on the return.

Also, refer to [Tax Topic 653](#), *IRS Notices and Bills and Penalty and Interest Charges*.

References:

- [Tax Topic 653](#), *IRS notices and bills and penalty and interest charges*
- [News Releases and Fact Sheets](#)

1.6 IRS Procedures: Copies & Transcripts

How do I request a copy of my tax return for last year?

If you need an exact copy of a previously filed and processed return and all attachments (including Forms W-2), you must complete [Form 4506](#) (PDF), *Request for Copy of Tax Return* and mail it to the IRS address in the instructions along with a \$39 fee for each tax year requested. Copies are generally available for returns filed in the current and past 6 years.

In cases where an exact copy of the return is not needed, tax return and transcripts may be ordered. The tax return transcript shows most line items contained on the return as it was originally filed, including any accompanying forms and schedules. In most cases, a tax return transcript will meet the requirements for lending institutions for mortgage verification purposes.

The transcript can be ordered by completing a [Form 4506-T](#) (PDF) or calling (800) 829-1040 and following the prompts in the recorded message. There is no charge for the transcript and you should receive it in 10 business days from the time we receive your request. Tax return transcripts are generally available for the current and past three years. If you need a statement of your tax account which shows changes that you or the IRS made after the original return was filed, you must request a "Tax Account Transcript". This transcript shows basic data including marital status, type of return filed, adjusted gross income, taxable income, payments and adjustments made on your account. Tax return and account transcripts are generally available for the current and past 3 years.

Form 4506-T can also be used to get proof from the IRS that you did not file a tax return for a particular tax year.

Forms can be downloaded at Forms & Pubs or ordered by calling (800) 829-1040.

References:

- [Form 4506](#) (PDF) *Request for Copy of Tax Return*
- [Form 4506-T](#) (PDF) *Request for Transcript of Tax Return*

Can I get copies of my prior year Forms W-2 from the IRS?

The quickest way to obtain a copy of a prior year [Form W-2](#) (PDF) is through your employer. If that is not possible, you can order and pay for copies of your entire return (attachments include Form W-2) from IRS, or order W-2 information at no charge from IRS. IRS can provide W-2 information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2003, filed in 2004, will be available from IRS until 2005.

To receive a copy of your return or transcript, complete and mail [Form 4506](#) (PDF), *Request for Copy of Tax Return* or [Form 4506-T](#) (PDF) *Request for Transcript of Tax Return*. You should allow 60 calendar days for a response.

References:

- [Form 4506](#) (PDF), *Request for Copy of Tax Return*
- [Form 4506-T](#) (PDF) *Request for Transcript of Tax Return*

1.7 IRS Procedures: Extensions

I am filing my U.S. tax return from the U.K. and am eligible for the automatic 2-month extension. Do my forms need to be in Philadelphia by June 15th, or do they just need to be postmarked by June 15th?

Your return must be postmarked by June 15.

References:

- [Publication 17](#), *Your Federal Income Tax*

1.8 IRS Procedures: Forms & Publications

How do I obtain forms (including prior year) and publications not available on your site?

By phone: Call (800) 829-3676 (available M-F 7:00 am - 10:00 pm).

1.9 IRS Procedures: Injured & Innocent Spouse

How can I collect child support from my ex-spouse?

You must contact your local child support agency.

References:

- [Form 8379](#) (PDF), *Injured Spouse Claim and Allocation*
- [Publication 504](#), *Divorced or Separated Individuals*
- [U.S. Department of Health and Human Services Administration for Children & Families Office of Child Support Enforcement](#)

My ex-spouse is delinquent in paying child support. The attorney general has filed some sort of paperwork with the IRS to withhold my ex-spouse's tax refund. How would I receive the withheld refund?

The answer is different for each state. You need to contact the state link to the [U.S. Department of Health and Human Services Administration for Children & Families Office of Child Support Enforcement](#) where you live to get this information.

References:

- [Form 8379](#) (PDF), *Injured Spouse Claim and Allocation*
- [Publication 504](#), *Divorced or Separated Individuals*
- [U.S. Department of Health and Human Services Administration for Children & Families Office of Child Support Enforcement](#)

Is there any way to find out if I need to file an injured spouse claim before I file a return?

Your spouse can ask the agency that might be claiming the refund for a past-due debt. Another source of information is the Financial Management Service Help Desk at (800) 304-3107.

References:

- [Form 8379](#) (PDF), *Injured Spouse Claim and Allocation*

Can I file my return electronically even though I am filing a Form 8379, Injured Spouse Claim and Allocation?

Yes, you can file electronically.

References:

- [Form 8379](#) (PDF), *Injured Spouse Claim and Allocation*

1.10 IRS Procedures: Name Changes & Social Security Number Matching Issues

If I go to the Social Security Administration office to change my name, how long does it take the IRS to update its records?

IRS records are generally updated 10 days after the records at the Social Security Administration are changed.

References:

- [Social Security Administration](#)

How can I correct the spelling of my name with IRS?

The name on the refund check is spelled the way it appears on your tax return. If the address label you receive is spelled wrong, do not use the label. Instead, print the information on the tax return. You can also call (800) 829-1040 and we can change the spelling of your name over the phone.

Do I need to change my maiden name to my married name on my social security card for us to file jointly?

You can still file Married Filing Jointly without changing your name with the Social Security Administration. However, you do need to show your maiden name on the tax return instead of your married name.

I got married and I have not changed the name on my social security card to my married name. My Form W-2 is in my married name but my tax forms came in my maiden name. Should I file with my maiden name or married name?

It is important that the name the Social Security Administration has in its system for your social security number agrees with the name on your tax return. You have a choice. You can file with your maiden name and contact the [Social Security Administration](#) after you file your return. Or, if you have enough time before the due date of your return, you can contact the Social Security Administration and have your records changed. Please wait 10 days to file your tax return.

To change the name shown on your social security card, you need to complete *SSA Form SS-5, Application for a Social Security Card*. *Form SS-5* is available at You can also obtain *Form SS-5* by calling SSA at 1-800-772-1213 or visiting your local SSA office. Note: *Form SS-5* is filed with SSA.

The Social Security Administration will issue you a new security card reflecting your married name and automatically send an update to us.

References:

- [Social Security Administration](#)
- [Form SS-5](#)

1.11 IRS Procedures: Notices & Letters

I received a letter from the IRS indicating that due to my misprint of my daughter's social security number, the exemption was rejected. Can I make the correction and still receive the exemption?

You are entitled to the exemption if your child qualifies as your dependent. To correct the return, you must provide the correct social security number information for your daughter. You can return it with a copy of the IRS letter in the envelope provided or contact the phone number listed in the upper right-hand corner of the letter for assistance.

1.12 IRS Procedures: Refund Inquiries

How long does it take after you've filed to receive a refund?

Processing time for refund returns depends on the method used for filing. If you e-file opting for direct deposit and have not received your refund within 3 weeks after filing your return (eight weeks if you filed a paper return opting for a paper check), you can check your refund status by clicking on ["Where's My Refund"](#) then go to "Get My Refund Status" (after inputting the required data). Or, you can call the Refund Hotline at (800) 829-1954. Be sure to have available a copy of your current tax return because you will need to know your social security number shown on your return, the filing status and the exact whole dollar amount of your refund. If you have requested direct deposit, the refund should take one week less time to be issued as opposed to getting a paper check.

How can I check on the status of my refund?

Refund information does not become available until it has been 6 weeks since you filed your tax return (3 weeks if you filed electronically or through TeleFile). After waiting the appropriate number of weeks, the fastest, easiest way to find out about your current year refund is to log onto www.irs.gov. Click on Where's My Refund then go to Get My Refund Status or you can call Refund Hotline at (800) 829-1954. Be sure to have a copy of your current tax return available because you will need to know your social security number shown on your return, the filing status and the exact whole dollar amount of our refund. The IRS updates refund information every seven days. Refer to [Tax Topic 152](#), *Refunds - How Long They Should Take*, for additional information.

References:

- [Tax Topic 152](#), *Refunds - How Long They Should Take*

Can my refund be used to pay other debts?

Under the law, state and Federal agencies refer to the IRS the names of taxpayers who are behind in their support payments, taxes, and loans. Your tax refund may not be refunded to you if you are delinquent in child or child and spousal support payments, have a past due Federal debt (such as a student loan), or owe state income taxes. Therefore, your refund will be used to pay other debts you owe. For additional information, refer to [Tax Topic 203](#), *Failure to Pay Child Support and Other Federal Obligations*.

References:

- [Tax Topic 203](#), *Failure to Pay Child Support and Other Federal Obligations*

Can a person receive a tax refund if they are currently in a payment plan for prior year's federal taxes?

As a condition of your agreement, any refund due you in a future year will be applied against the amount you owe. Therefore, you may not get all of your refund if you owe certain past-due amounts, such as federal tax, state tax, a student loan, or child support. The IRS will automatically apply the refund to the taxes owed. If the refund does not take care of the tax debt; you must continue the installment agreement.

I lost my refund check. How do I get a new one?

Call the IRS at (800) 829-1954. If your refund check has not been cashed, we can normally provide a replacement within six to eight weeks. If your refund check has been cashed, the Financial Management Service (FMS) will provide a copy of the

check and a [Form 3911](#) (PDF) *Taxpayer Statement Regarding Refund*, to initiate a claim. The signature on the cancelled check will be reviewed before determining whether another refund can be issued.

Is it possible to find out if a federal tax refund check has been cashed?

If you need to know whether a federal tax refund check that was issued to you has been cashed, you can call (800) 829-1954 and request [Form 3911](#) (PDF), *Taxpayer Statement Regarding Refund*.

If you are inquiring about a check that was issued to someone other than yourself, the IRS is not allowed under the Privacy Act of 1974 to disclose any information.

References:

- [Form 3911](#) (PDF), *Taxpayer Statement Regarding Refund*

1.13 IRS Procedures: Reporting Fraud

How can I make sure no one files under my name using my social security number?

The IRS has security measures in place to verify the accuracy of tax returns and validity of social security numbers submitted. If however, you have knowledge of tax fraud being committed, you can make an anonymous report toll free to (800) 829-0433. You can contact the Social Security Administration to verify if there is another taxpayer using your social security number. The telephone number for the Social Security Administration is (800) 772-1213. For information on how to prevent identity theft contact the Federal Trade Commission (FTC) Identity Theft Hot-line (877) 438-4338.

1.14 IRS Procedures: Signing the Return

My husband passed away last year, and I will be filing a joint return. Are any special return notations required to indicate my husband is deceased?

If you are a surviving spouse filing a joint return and no personal representative has been appointed, you should sign the return and write in the signature area, "*filing as surviving spouse.*" The final return should have the word "*Deceased,*" the decedent's name, and the date of death written across the top of the return. For additional information, refer to [Tax Topic 356](#), *Decedents*.

References:

- [Tax Topic 356](#), *Decedents*

1.15 IRS Procedures: W-2 - Additional, Incorrect, Lost, Non-receipt, Omitted

May an employer provide me my Form W-2 electronically?

Yes, an employer may furnish your Form W-2 electronically provided certain criteria are met. You must affirmatively consent to receive the Form W-2 in an electronic format and prior to, or at the time of, your consent, your employer must provide you a disclosure statement containing specific disclosures. Additionally, the electronic version of the Form W-2 must contain all required information and comply with applicable revenue procedures relating to substitute statements to recipients. If the statement is furnished on a Web site, then your employer must notify you, via mail, electronic mail, or in person, that the statement is posted on a Web site and provide instructions on accessing and printing the statement.

References:

- *Treas. Reg. 31.6051-1(j)*

I didn't get my W-2 by January 31, so I asked my employer for it, but I still don't have it. What should I do?

If you don't receive your Form W-2 by February 15, contact the IRS for assistance at (800) 829-1040. Also, you may want to refer to [Tax Topic 154](#), *Form W-2 - What To Do if Not Received*, to see the specific information the IRS will need in order to prepare [Form 4852](#) (PDF), *Substitute For a Missing Form W-2*.

References:

- [Form 4852](#) (PDF), *Substitute For a Missing Form W-2*
- [Tax Topic 154](#), *Form W-2 - What To Do if Not Received*

I have already filed my return and now I have received another Form W-2. What can I do?

If you find that you have done any of the following, you should file an amended return 1) you did not report some income; 2) you claimed deductions or credits you should not have claimed; 3) you failed to claim some deductions or credits you are entitled to; or 4) you used an incorrect filing status. The form you use to correct the [Form 1040](#) (PDF), [Form 1040A](#) (PDF), [Form 1040EZ](#) (PDF), or TeleFile you already filed is [Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return*. Please refer to [Tax Topic 308](#), *Amended Returns*, for additional information.

For additional information on when, where, and how to file, refer to [Tax Topic 301](#), *When, Where, and How to File*.

References:

- [Form 1040](#) (PDF), *U.S. Individual Income Tax Return*
- [Form 1040A](#) (PDF), *U.S. Individual Income Tax Return*
- [Form 1040EZ](#) (PDF), *U.S. Individual Income Tax Return for Single and Joint Filers with No Dependents*
- [Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return*
- [Tax Topic 301](#), *When, where, and how to file*
- [Tax Topic 308](#), *Amended Returns*

I received an incorrect W-2 form. I can't get my former employer to issue a corrected W-2? What should I do?

If your attempts to have an incorrect Form W-2 corrected by your employer are unsuccessful and it is after February 15th, contact the IRS at (800) 829-1040. An IRS representative can initiate a Form W-2 complaint. Form 4598, Form W-2 or 1099 Not Received or Incorrect, will be sent to the employer and a copy will be sent to you along with [Form 4852](#) (PDF), *Substitute for a Missing Form W-2, Wage and Tax Statement*, or Form 1099-R, *Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.* The copy that the employer receives will advise him or her of the employer's responsibilities to provide a correct Form W-2 and of the penalties for failure to do so. When you call the IRS or visit an IRS Taxpayer Assistance Center (TAC), please have the following information available:

- Your employer's name and complete address, including zip code, employer identification number (if known - see prior year's Form W-2 if you worked for the

same employer), and telephone number,

- Your name, address, including zip code, social security number, and telephone number; and
- An estimate of the wages you earned, the federal income tax withheld, and the period you worked for that employer. The estimate should be based on year-to-date information from your final pay stub or leave-and-earnings statement, if possible.

If you file your return and attach Form 4852 to support the withholding amount claimed instead of a Form W-2, your refund can be delayed while the information you gave us is verified.

If you receive a Form W-2 after you file your return and it does not agree with the income or withheld tax you reported on your return, file an amended return on [Form 1040X](#) (PDF), Amended U.S. Individual Income Tax Return.

References:

- [Form 4852](#) (PDF), *Substitute for a Missing Form W-2*
- [Tax Topic 154](#), *Form W-2 - what to do if not received*
- [Tax Topic 308](#), *Amended returns*
- [Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return*

1.16 IRS Procedures: W-4 - Allowances, Excess FICA, Students, Withholding

As a full-time student, am I exempt from federal taxes?

Every U.S. citizen or resident must file a U.S. income tax return if certain income levels are reached. There is no exemption from tax for full-time students. Factors that determine whether you have an income tax filing requirement include:

- the amount of your income (earned and unearned),
- whether you are able to be claimed as a dependent,
- your filing status, and
- your age.

If your income is below the filing requirement for your age, filing status, and dependency status, you will not owe income tax on the income and will not have to file a tax return. You may choose to file if you have income tax withholding that you would like refunded to you.

You may have given your employer a [Form W-4](#) (PDF), *Employee's Withholding Allowance Certificate*, claiming exemption from withholding. To claim exemption from withholding, you generally would have to have had no tax liability the previous year and expect none in the current year. An exemption certificate is good for the calendar year.

For related topics see [Tax Information for Students](#).

References:

- [Publication 17](#), *Your Federal Income Tax*
- [Publication 505](#), *Tax Withholding and Estimated Tax*
- [Form W-4](#) (PDF), *Employee's Withholding Allowance Certificate*
- [Tax Information for Students](#).

What can be done if an employer will not withhold income taxes, social security, and Medicare from my pay?

Generally, in situations such as this, the employer is not considering you to be an employee. Rather, you are being treated as an independent contractor (self-

employed person). If you cannot resolve this matter with your employer, and if you feel that an employer-employee relationship exists, you should submit a [Form SS-8](#) (PDF), *Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding*. The factors used to determine if an employer-employee relationship exists are covered in Chapter 2 of [Publication 15-A](#) (PDF), *Employer's Supplemental Tax Guide*.

If your status as an employee is not at issue, it may be that you are in a category of employment whose earnings are not defined as wages under U.S. federal tax and social security law. Find out from your employer the reason that social security and Medicare taxes and income taxes are not being withheld from your pay. If you have further questions, contact the IRS at 800-829-1040 or visit an IRS walk-in office for assistance.

References:

- [Form SS-8](#) (PDF) , *Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding*
- [Publication 15-A](#) (PDF) , *Employer's Supplemental Tax Guide*
- [Publication 1779](#) (PDF) , *Independent Contractor or Employee*

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