

# VITA TAX

## Credit Campaign



**Tax Credit Alliance**  
OF NEBRASKA

Forms You May Need



**CENTER ON CHILDREN,  
FAMILIES, AND THE LAW**



# Today's Topics

Form W-7 – Application for ITIN



Form 8379 – Injured Spouse Allocation

Form 1040X – Amended Return


"I owe, how do I pay the IRS?"

"I would like to split my refund between accounts."





# Form W-7 – Application to the IRS for an Individual Taxpayer Identification Number (ITIN)

- Use Form W-7 to **apply** for an IRS individual taxpayer identification number (ITIN). You can also use this form to **renew** an existing ITIN that is expiring or that has already expired.
  - An ITIN is a 9-digit number issued by the U.S. Internal Revenue Service (IRS) to individuals who are required for U.S. federal tax purposes to have a U.S. taxpayer identification number but who do not have and are not eligible to get a social security number (SSN).
  - <https://www.irs.gov/pub/irs-pdf/fw7.pdf> (form)
  - <https://www.irs.gov/pub/irs-pdf/iw7.pdf> (instructions)
  - <https://www.irs.gov/pub/irs-pdf/p4012.pdf> (Pub 4012 L-5 to L-6)
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# Who Needs an ITIN?

Any individual who isn't eligible to get an SSN but who must furnish a taxpayer identification number for U.S. tax purposes or to file a U.S. federal tax return must apply for an ITIN on Form W-7. Examples include the following.

- A nonresident alien individual claiming reduced withholding under an applicable income tax treaty for which an ITIN is required .
- A nonresident alien individual not eligible for an SSN who is required to file a U.S. federal tax return or who is filing a U.S. federal tax return only to claim a refund.
- A nonresident alien individual not eligible for an SSN who elects to file a joint U.S. federal tax return with a spouse who is a U.S. citizen or resident alien.
- A U.S. resident alien (based on the number of days present in the United States, known as the "substantial presence" test) who files a U.S. federal tax return but who isn't eligible for an SSN.
- A nonresident alien student, professor, or researcher who is required to file a U.S. federal tax return but who isn't eligible for an SSN, or who is claiming an exception to the tax return filing requirement.
- An alien spouse claimed as an exemption on a U.S. federal tax return who isn't eligible to get an SSN.

See Pub. 519, U.S. Tax Guide for Aliens.

# Quick Clarification....

- An ITIN does not automatically mean the taxpayer is filing Form 1040NR
- Certain taxpayers will have a "working" social security card and an ITIN.
  - Use the ITIN on page 1 of the return.
  - Make sure you put the social security number on the appropriate form page, i.e. W-2.

***The IRS does not report to INS...IRS collects the tax & does not care about immigration status. IRS wants an accurate and complete tax return.***

Supporting Documentation	Can be used to establish:	
	Foreign status	Identity
Passport (the only stand-alone document*)	x	x
U.S. Citizenship and Immigration Services (USCIS) photo identification	x	x
Visa issued by the U.S. Department of State	x	x
U.S. driver's license		x
U.S. military identification card		x
Foreign driver's license		x
Foreign military identification card	x	x
National identification card (must contain name, photograph, address, date of birth, and expiration date)	x	x
U.S. state identification card		x
Foreign voter's registration card	x	x
Civil birth certificate	x**	x
Medical records (valid only for dependents under age 6)	x**	x
School records (valid only for a dependent under age 18, if a student)	x**	x
<p>* Applicants claimed as dependents who need to prove U.S. residency must provide additional original documentation if the passport doesn't have a date of entry into the United States. See <a href="#">Proof of U.S. residency for applicants who are dependents</a> below.</p> <p>** May be used to establish foreign status only if documents are foreign.</p>		

## Supporting Documents:

1. You must submit documentation to **establish your identity and your connection to a foreign country** (“foreign status”). Applicants claimed as dependents must also prove U.S. residency unless the applicant is from Canada or Mexico or the applicant is a dependent of U.S. military personnel stationed overseas.

2. You must submit original documents, or certified copies of these documents from the issuing agency, that support the information provided on Form W-7.

-A certified copy of a document is one that the original issuing agency provides and certifies as an exact copy of the original document and contains an official stamped seal from the agency.

-You may be able to request a certified copy of documents at an embassy or consulate. However, services may vary between countries, so it's recommended that you contact the appropriate consulate or embassy for specific information.

-Original documents you submit will be returned to you at the mailing address shown on your Form W-7.

3. The documentation you provide must be current (that is, not expired).

## Application for IRS Individual Taxpayer Identification Number

► For use by individuals who are not U.S. citizens or permanent residents.  
► See separate instructions.

OMB No. 1545-0074

**An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.**

**Before you begin:**

• **Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN).**

Application type (check one box):

- Apply for a new ITIN  
 Renew an existing ITIN

**Reason you're submitting Form W-7.** Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

- a**  Nonresident alien required to get an ITIN to claim tax treaty benefit
- b**  Nonresident alien filing a U.S. federal tax return
- c**  U.S. resident alien (**based on days present in the United States**) filing a U.S. federal tax return
- d**  Dependent of U.S. citizen/resident alien } If **d**, enter relationship to U.S. citizen/resident alien (see instructions) ► \_\_\_\_\_
- e**  Spouse of U.S. citizen/resident alien } If **d** or **e**, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ► \_\_\_\_\_
- f**  Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception
- g**  Dependent/spouse of a nonresident alien holding a U.S. visa
- h**  Other (see instructions) ► \_\_\_\_\_

Additional information for **a** and **f**: Enter treaty country ► \_\_\_\_\_ and treaty article number ► \_\_\_\_\_

<b>Name</b> (see instructions) Name at birth if different . . . ►	<b>1a</b> First name	Middle name	Last name
	<b>1b</b> First name	Middle name	Last name
<b>Applicant's Mailing Address</b>	<b>2</b> Street address, apartment number, or rural route number. <b>If you have a P.O. box, see separate instructions.</b>		
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.		
<b>Foreign (non-U.S.) Address</b> (see instructions)	<b>3</b> Street address, apartment number, or rural route number. <b>Don't use a P.O. box number.</b>		
	City or town, state or province, and country. Include postal code where appropriate.		
<b>Birth Information</b>	<b>4</b> Date of birth (month / day / year)	Country of birth	City and state or province (optional)
			<b>5</b> <input type="checkbox"/> Male <input type="checkbox"/> Female
<b>Other Information</b>	<b>6a</b> Country(ies) of citizenship	<b>6b</b> Foreign tax I.D. number (if any)	<b>6c</b> Type of U.S. visa (if any), number, and expiration date
	<b>6d</b> Identification document(s) submitted (see instructions) <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other _____		
	Issued by: _____ No.: _____ Exp. date: / /		Date of entry into the United States (MM/DD/YYYY): / /
	<b>6e</b> Have you previously received an ITIN or an Internal Revenue Service Number (IRSIN)? <input type="checkbox"/> <b>No/Don't know.</b> Skip line 6f. <input type="checkbox"/> <b>Yes.</b> Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).		
<b>6f</b> Enter ITIN and/or IRSIN ► ITIN □□□□-□□□□-□□□□□□ and IRSIN □□□□-□□□□-□□□□□□ and name under which it was issued ► _____ First name Middle name Last name			
<b>6g</b> Name of college/university or company (see instructions) ► _____ City and state ► _____ Length of stay ► _____			

## Sign Here

Keep a copy for your records.

Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to share information with my acceptance agent in order to perfect this Form W-7, Application for IRS Individual Taxpayer Identification Number.

▶ Signature of applicant (if delegate, see instructions)	Date (month / day / year)	Phone number
	/ /	
▶ Name of delegate, if applicable (type or print)	Delegate's relationship to applicant	<input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of attorney

## Acceptance Agent's Use ONLY

▶ Signature	Date (month / day / year)	Phone	
	/ /		
▶ Name and title (type or print)	Name of company	EIN	PTIN
		Office code	

For Paperwork Reduction Act Notice, see separate instructions.


Cat. No. 10229L


Form **W-7** (Rev. 8-2019)





## After Finishing Form W-7

- Print two copies: one to file with tax return and one for taxpayer's files
  - After Form 1040 is complete and quality reviewed, print a copy to be mailed and print a copy for the taxpayer's files.
  - Have taxpayer(s) sign page 2 of Form 1040 and page 1 of Form W-7.
  - Attach Form W-7 to the front of Form 1040. Attach proof of identity and country to Form W-7.
    - If the taxpayer wants to certify a copy individual documents, i.e. passport, birth certificate, they can make an appointment in Omaha at the IRS Walk-in Office.
- 



## Form 8379 – Injured Spouse Allocation

The injured spouse on a jointly filed tax return files Form 8379 to get back their share of the joint refund when the joint overpayment is applied to a past-due obligation of the other spouse.

## Are You an Injured Spouse?

You may be an injured spouse if you file a joint return and all or part of your portion of the overpayment was, or is expected to be, applied (**offset**) to your spouse's legally enforceable past-due federal tax, state income tax, state unemployment compensation debts, child support, or a federal nontax debt, such as a student loan.

A Notice of Offset for federal tax debts is issued by the IRS. A Notice of Offset for past-due state income tax, state unemployment compensation debt, child support, or federal nontax debts (such as a student loan) is issued by the U.S. Treasury Department's Bureau of the Fiscal Service.

## Innocent Spouse Relief – Out of Scope

Don't file Form 8379 if you are claiming innocent spouse relief. Instead, file Form 8857. Generally, both spouses are responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, if you qualify for innocent spouse relief, you may be relieved of part or all of the joint tax liability. You may qualify for relief from the joint tax liability if any of the following apply.

- There is an understatement of tax because your spouse omitted income or claimed false deductions or credits, and you didn't know or have reason to know of the understatement.
- There is an understatement of tax and you are divorced, separated, or no longer living with your spouse.
- Given all the facts and circumstances, it wouldn't be fair to hold you liable for the tax.

**See Pub. 971 for more details.**

## When To File

File Form 8379 when you become aware that all or part of your share of an overpayment was, or is expected to be, applied (offset) against your spouse's legally enforceable past-due obligations. You must file Form 8379 for each year you meet this condition and want your portion of any offset refunded.

You must file Form 8379 within 3 years from the due date of the original return (including extensions) or within 2 years from the date you paid the tax that was later offset, whichever is later. Certain circumstances described in section 6511 may extend this period.

## How To File

You can file Form 8379 with your joint return or amended joint return (Form 1040-X), or you can file it afterwards by itself. File Form 8379 with Form 1040-X only if you are amending your original return to claim a joint refund.

If you file Form 8379 with your joint return, attach it to your return in the order of the attachment sequence number (located in the upper right corner of the tax form). Enter "Injured Spouse" in the upper left corner of page 1 of the joint return.

If you file Form 8379 separately, please be sure to attach a copy of all Forms W-2 and W-2G for both spouses, and any Forms 1099 showing federal income tax withholding, to Form 8379. The processing of Form 8379 may be delayed if these forms are not attached, if the form is incomplete when filed, or if you attach a copy of your previously filed joint return.

## Time Needed To Process Form 8379

Generally, if you file Form 8379 with a joint return on paper, the time needed to process it is about 14 weeks (**11 weeks if filed electronically**). If you file Form 8379 by itself after a joint return has been processed, the time needed is about 8 weeks. Processing errors can increase the time needed to process your Form 8379.

## How To Avoid Common Mistakes

Mistakes may delay your refund or result in notices being sent to you.

If you file Form 8379 separately, don't include a copy of your joint return. This will prevent delays in processing your allocation. Make sure to enclose copies of all Forms W-2 and W-2G for both spouses, and any Forms 1099 showing income tax withheld.

If you file Form 8379 with your joint return or amended joint return, enter "Injured Spouse" in the upper left corner of page 1 of your joint return.

Items of income, expenses, credits, and deductions must be allocated to the spouse who would have entered the item on his or her separate return.

Make sure the debt is subject to offset (for example, a legally enforceable past-due federal tax, state income tax, child support, state unemployment compensation debts, or other federal nontax debt, such as a student loan).

**Injured Spouse Allocation**

OMB No. 1545-0074

Go to [www.irs.gov/Form8379](http://www.irs.gov/Form8379) for instructions and the latest information.

Attachment  
 Sequence No. **104**

**Part I Should You File This Form?** You must complete this part.

- 1 Enter the tax year for which you are filing this form \_\_\_\_\_. Answer the following questions for that year.
- 2 Did you (or will you) file a joint return?
  - Yes.** Go to line 3.
  - No. Stop here.** Do not file this form. You are not an injured spouse.
- 3 Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse? See instructions.
  - Federal tax • State income tax • State unemployment compensation • Child support
  - Spousal support • Federal nontax debt (such as a student loan)
  - Yes.** Go to line 4.
  - No. Stop here.** Do not file this form. You are not an injured spouse.

**Note:** If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.
- 4 Are you legally obligated to pay this past-due amount?
  - Yes. Stop here.** Do not file this form. You are not an injured spouse.

**Note:** If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.

  - No.** Go to line 5.
- 5 Were you a resident of a community property state at any time during the tax year entered on line 1? See instructions.
  - Yes.** Enter the name(s) of the community property state(s) \_\_\_\_\_ .  
 Skip lines 6 through 9. **Go to Part II** and complete the rest of this form.
  - No.** Go to line 6.
- 6 Did you make and report payments, such as federal income tax withholding or estimated tax payments?
  - Yes.** Skip lines 7 through 9 and **go to Part II** and complete the rest of this form.
  - No.** Go to line 7.
- 7 Did you have earned income, such as wages, salaries, or self-employment income?
  - Yes.** Go to line 8.
  - No.** Skip line 8 and go to line 9.
- 8 Did (or will) you claim the earned income credit or additional child tax credit?
  - Yes.** Skip line 9 and **go to Part II** and complete the rest of this form.
  - No.** Go to line 9.
- 9 Did (or will) you claim a refundable tax credit? See instructions.
  - Yes. Go to Part II** and complete the rest of this form.
  - No. Stop here.** Do not file this form. You are not an injured spouse.

**Part II Information About the Joint Return for Which This Form Is Filed**

- 10 Enter the following information exactly as it is shown on the tax return for which you are filing this form. The spouse's name and social security number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return	Social security number shown first	If injured spouse, check here <input type="checkbox"/>
First name, initial, and last name shown second on the return	Social security number shown second	If injured spouse, check here <input type="checkbox"/>

- 11 Check this box only if you want your refund issued in both names. Otherwise, separate refunds will be issued for each spouse, if applicable.
- 12 Do you want any injured spouse refund mailed to an address different from the one on your joint return?  **Yes**  **No**  
 If "Yes," enter the address. If a foreign address, see instructions.

Number and street City, town or post office, state, and ZIP code

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 62474Q

Form **8379** (Rev. 11-2023)

**Part III Allocation Between Spouses of Items on the Joint Return.** See the separate Form 8379 instructions for Part III.

Allocated Items (Column (a) must equal columns (b) + (c))	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
<b>13</b> Income: <b>a.</b> Income reported on Form(s) W-2			
<b>b.</b> All other income			
<b>14</b> Adjustments to income			
<b>15</b> Standard deduction or itemized deductions			
<b>16</b> Nonrefundable credits			
<b>17</b> Refundable credits ( <b>do not</b> include any earned income credit)			
<b>18</b> Other taxes			
<b>19</b> Federal income tax withheld			
<b>20</b> Payments			

**Part IV Signature.** Complete this part only if you are filing Form 8379 by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or 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.

Keep a copy of this form for your records	Injured spouse's signature		Date	Phone number	
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
<b>Paid Preparer Use Only</b>	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

About Form 1040-X,

## **Amended U.S. Individual Income Tax Return**

You can now file Form 1040-X electronically with tax filing software to amend 2019 or later Forms 1040 and 1040-SR, and 2021 or later Forms 1040-NR.

Paper filing is still an option for Form 1040-X.

### **File Form 1040-X to:**

- Correct Form 1040, 1040-SR, or 1040-NR (or older filings of Form 1040-A, 1040-EZ, or 1040-NR-EZ).
- Make certain elections after the deadline.
- Change amounts previously adjusted by the IRS.
- Make a claim for a carryback due to a loss or unused credit.

<https://www.irs.gov/newsroom/irs-taxpayers-now-have-more-options-to-correct-amend-returns-electronically>



# Form 1040X – Amend a Return

- We do not amend returns during tax prep season. Can schedule an additional appointment. Check with site supervisor.
- Ensure taxpayer has all documents prior to completing a return.
- We can use our TaxSlayer software.
  - Please do not open the amend return button as it will goof with the return when transmitting.
- "Freeze" the original return; federal and state prior to making corrections.
- Make necessary changes.
- Quality review, signatures, transmit or prepare for paper return.



**This return is for calendar year** (enter year) **or fiscal year** (enter month and year ended)

Your first name and middle initial Last name Your social security number

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

Current home address (number and street). If you have a P.O. box, see instructions. Apt. no. Your phone number

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

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

**Amended return filing status.** You must check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from married filing jointly to married filing separately after the return due date.

Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Enter on lines 1 through 23, columns A through C, the amounts for the return year entered above. Use Part III on page 2 to explain any changes.

	A. Original amount reported or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
<b>Income and Deductions</b>			
<b>1</b> Adjusted gross income. If a net operating loss (NOL) carryback is included, check here ▶ <input type="checkbox"/>	<b>1</b>		
<b>2</b> Itemized deductions or standard deduction	<b>2</b>		
<b>3</b> Subtract line 2 from line 1	<b>3</b>		
<b>4a</b> Reserved for future use	<b>4a</b>		
<b>b</b> Qualified business income deduction	<b>4b</b>		
<b>5</b> Taxable income. Subtract line 4b from line 3. If the result is zero or less, enter -0-	<b>5</b>		
<b>Tax Liability</b>			
<b>6</b> Tax. Enter method(s) used to figure tax (see instructions):	<b>6</b>		
<b>7</b> Nonrefundable credits. If a general business credit carryback is included, check here ▶ <input type="checkbox"/>	<b>7</b>		
<b>8</b> Subtract line 7 from line 6. If the result is zero or less, enter -0-	<b>8</b>		
<b>9</b> Reserved for future use	<b>9</b>		
<b>10</b> Other taxes	<b>10</b>		
<b>11</b> Total tax. Add lines 8 and 10	<b>11</b>		
<b>Payments</b>			
<b>12</b> Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions.)	<b>12</b>		
<b>13</b> Estimated tax payments, including amount applied from prior year's return	<b>13</b>		
<b>14</b> Earned income credit (EIC)	<b>14</b>		
<b>15</b> Refundable credits from: <input type="checkbox"/> Schedule 8812 Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or <input type="checkbox"/> other (specify):	<b>15</b>		
<b>16</b> Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	<b>16</b>		
<b>17</b> Total payments. Add lines 12 through 15, column C, and line 16	<b>17</b>		

<b>Refund or Amount You Owe</b>		
<b>18</b> Overpayment, if any, as shown on original return or as previously adjusted by the IRS	<b>18</b>	
<b>19</b> Subtract line 18 from line 17. (If less than zero, see instructions.)	<b>19</b>	
<b>20</b> Amount you owe. If line 11, column C, is more than line 19, enter the difference	<b>20</b>	
<b>21</b> If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return	<b>21</b>	
<b>22</b> Amount of line 21 you want refunded to you	<b>22</b>	
<b>23</b> Amount of line 21 you want applied to your (enter year):	<b>23</b>	estimated tax

**Complete and sign this form on page 2.**  
 For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11360L Form **1040-X** (Rev. 7-2021)

**Part I Dependents**

Complete this part to change any information relating to your dependents. This would include a change in the number of dependents. Enter the information for the return year entered at the top of page 1.

	A. Original number of dependents reported or as previously adjusted	B. Net change — amount of increase or (decrease)	C. Correct number
<b>24</b> Reserved for future use . . . . .	<b>24</b>		
<b>25</b> Your dependent children who lived with you . . . . .	<b>25</b>		
<b>26</b> Your dependent children who didn't live with you due to divorce or separation . . . . .	<b>26</b>		
<b>27</b> Other dependents . . . . .	<b>27</b>		
<b>28</b> Reserved for future use . . . . .	<b>28</b>		
<b>29</b> Reserved for future use . . . . .	<b>29</b>		

**30** List **ALL** dependents (children and others) claimed on this amended return.

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

**Part II Presidential Election Campaign Fund (for the return year entered at the top of page 1)**

Checking below won't increase your tax or reduce your refund.

- Check here if you didn't previously want \$3 to go to the fund, but now do.
- Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

**Part III Explanation of Changes.** In the space provided below, tell us why you are filing Form 1040-X.

▶ Attach any supporting documents and new or changed forms and schedules.

<b>Sign Here</b>	<b>Remember to keep a copy of this form for your records.</b>				
	Under penalties of perjury, I declare that I have filed an original return, and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.				
	▶ _____ Your signature	_____ Date	_____ Your occupation		
	▶ _____ Spouse's signature. If a joint return, <b>both</b> must sign.	_____ Date	_____ Spouse's occupation		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

The IRS will accept full and partial payments, including payments toward a payment plan (including installment agreement). Penalties and interest will continue to grow until you pay the full balance.

#### **Pay from Your Bank Account**

For individuals only. No registration required. No fees from IRS. Schedule payments up to a year in advance.

[Pay Now with Direct Pay](#)

#### **Pay by Debit Card, Credit Card or Digital Wallet**

For individuals and businesses (not for payroll tax deposits). Processing fees apply.

[Pay Now by Card or Digital Wallet](#)

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### **Sign In to Pay**

You will need to sign in using your credentials before you can pay and get more information about your payment history.

#### **Sign In to make an Individual Tax Payment and See Your Payment History**

For individuals only.

- You will need to create an IRS Online Account before using this option.
- View the amount you owe, your payment plan details, payment history, and any scheduled or pending payments.
- Make a same day payment from your bank account for your balance, payment plan, estimated tax, or other types of payments.

[Go to Your Account](#)

<https://www.irs.gov/payments>

# Other Ways to Pay

## Need More Time to Pay?

Avoid a [penalty](#) by filing and paying your tax by the [due date](#), even if you [can't pay what you owe](#).

For individuals and businesses: Apply online for a payment plan (including installment agreement) to pay off your balance over time. Fees apply.

For more information on payment plans including streamlined, in-business trust fund express, guaranteed, and partial payment installment agreements refer to [Tax Topic No. 202-Tax Payment Options](#).

[Apply for a Payment Plan](#)

See if you qualify for an [Offer in Compromise](#) to settle your debt for less than you owe.

If you're facing financial hardship, you may be eligible to ask for a [temporary collection delay](#) until your finances improve.

## Other Ways You Can Pay

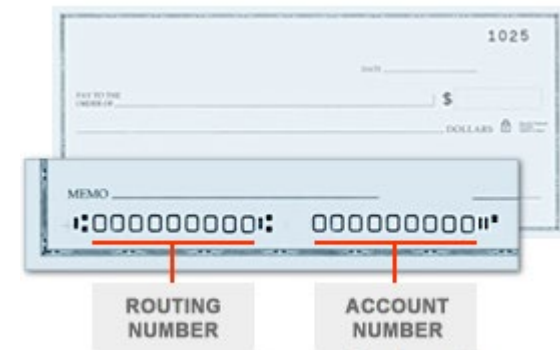
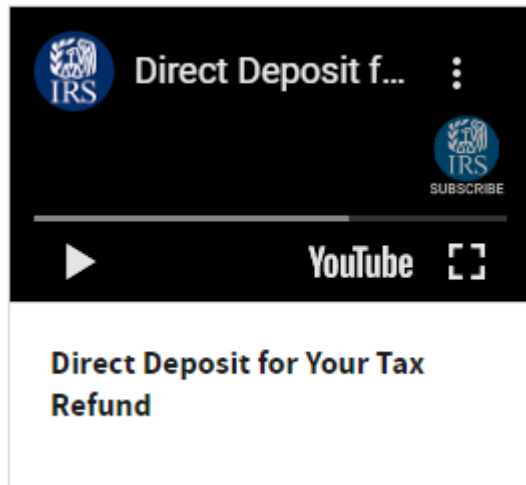
- [Same-Day Wire](#) — Bank fees may apply
- [Check or Money Order](#) — Through U.S. mail
- [Cash](#) — Through a retail partner and other methods
- [Electronic Funds Withdrawal](#) — During e-filing



<https://www.youtube.com/watch?v=bZjTIHPyY94&t=18s>

# Are you BANKED?

**Don't have a bank account?** Visit the [FDIC website](#) or the National Credit Union Administration using their [Credit Union Locator Tool](#) for information on where to find a bank or credit union that can open an account online and how to choose the right account for you. If you are a Veteran, see the [Veterans Benefits Banking Program \(VBBP\)](#) for access to financial services at participating banks. You can also ask your preparer if they have other electronic payment options that they offer.






### **Buying savings bonds with your tax refund is simple and easy**

Just tell your tax preparer you want to buy savings bonds with part or all of your refund! If you prepare your own return using tax software, the computer program will guide you. If you file a paper return, use [Form 8888, Allocation of Refund \(Including Bond Purchases\)](#) PDF. The instructions explain what you need to do.

Your refund should only be deposited directly into a United States bank or United States bank affiliated accounts that are in ***your own name, your spouse's name*** or ***both if it's a joint account***. No more than ***three electronic refunds*** can be deposited into a single financial account or pre-paid debit card. Taxpayers who exceed the [limit](#) will receive an IRS notice and a paper refund.

Form <b>8888</b> (Rev. November 2022) Department of the Treasury Internal Revenue Service	<b>Allocation of Refund (Including Savings Bond Purchases)</b> Go to <a href="http://www.irs.gov/Form8888">www.irs.gov/Form8888</a> for the latest information. Attach to your income tax return.	OMB No. 1545-0074 For calendar year 20 <input type="text"/> Attachment Sequence No. <b>56</b>
Name(s) shown on return		Your social security number
<b>Part I Direct Deposit</b> Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.		
<b>1a</b> Amount to be deposited in first account (see instructions)		<b>1a</b>
<b>b</b> Routing number <input type="text"/>	<b>c</b> <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>d</b> Account number <input type="text"/>		
<b>2a</b> Amount to be deposited in second account		<b>2a</b>
<b>b</b> Routing number <input type="text"/>	<b>c</b> <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>d</b> Account number <input type="text"/>		
<b>3a</b> Amount to be deposited in third account		<b>3a</b>
<b>b</b> Routing number <input type="text"/>	<b>c</b> <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>d</b> Account number <input type="text"/>		
<b>Part II U.S. Series I Savings Bond Purchases</b> Complete this part if you want to buy paper bonds with a portion of your refund.		
 <b>CAUTION</b> If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked. See instructions for more details.		
<b>4</b> Amount to be used for bond purchases for yourself (and your spouse, if filing jointly)		<b>4</b>
<b>5a</b> Amount to be used to buy bonds for yourself, your spouse, or someone else		<b>5a</b>
<b>b</b> Enter the owner's name (First then Last) for the bond registration	<input type="text"/>	
<b>c</b> If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here.		<input type="checkbox"/>
	<input type="text"/>	
<b>6a</b> Amount to be used to buy bonds for yourself, your spouse, or someone else		<b>6a</b>
<b>b</b> Enter the owner's name (First then Last) for the bond registration	<input type="text"/>	
<b>c</b> If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here.		<input type="checkbox"/>
	<input type="text"/>	
<b>Part III Paper Check</b> Complete this part if you want a portion of your refund to be sent to you as a check.		
<b>7</b> Amount to be refunded by check		<b>7</b>
<b>Part IV Total Allocation of Refund</b>		
<b>8</b> Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return		<b>8</b>



# Resources

- Publication 4491
  - <https://www.irs.gov/pub/irs-pdf/p4491.pdf>
- Form W-7
  - <https://www.irs.gov/pub/irs-pdf/fw7.pdf>
  - <https://www.irs.gov/pub/irs-pdf/iw7.pdf>
- Form 8379
  - <https://www.irs.gov/pub/irs-pdf/f8379.pdf>
  - <https://www.irs.gov/pub/irs-pdf/i8379.pdf>
- Form 1040X
  - <https://www.irs.gov/pub/irs-pdf/f1040x.pdf>
  - <https://www.irs.gov/pub/irs-pdf/i1040x.pdf>
- Payments
  - <https://www.irs.gov/payments>



Questions/Comments