

HAVE YOU FILED YOUR TAX RETURNS?

WHY IS IT IMPORTANT TO FILE TAX RETURNS?

Did you know that, with just a few exceptions, the law requires taxpayers to file federal income tax returns every year? If you do not file, the IRS is authorized to prepare a federal income tax return for you based upon the information sent to the IRS from your employers. This may result in the IRS sending you a bill for taxes that it thinks you owe. If you do not file and pay your taxes on time, the IRS charges late filing penalties and late payment penalties. If you are required to file a federal income tax return and you intentionally do not, you could be charged with a crime. If you are convicted, you can be fined up to \$25,000 and even receive a prison sentence!

If you owe the IRS from a previous year, and you can't afford to pay, the IRS will not let you enter into a payment plan or any other collection alternative until you file all your outstanding tax returns for each year in which you were required to file.

If you are a Virginia resident, the law requires you to file your state income tax return and attach your W-2 forms to get credit for any state income taxes withheld from your paychecks. If you do not file a Virginia income tax return, the Department of Taxation may think that you owe taxes until you file your return and receive credit for your withholding.

HOW DO I KNOW IF I AM REQUIRED TO FILE?

If you are unmarried, head of household, or a surviving spouse, you must file a federal income tax return unless your gross income (and your spouse's gross income if filing Married Filing Jointly) is equal to or less than your standard deduction plus your personal exemption. For 2015, if your income is equal to or greater than the income in the chart below for your filing status, and you are under the age of 65, you must file a return.*

FILING STATUS	2016
Single	\$10,350.00
Married Filing Separately	\$4,050.00
Married Filing Jointly	\$20,700.00
Qualifying Widower	\$16,650.00
Head of Household	\$13,350.00

*An additional standard deduction amount is provided for taxpayers who are 65 years old or older. Contact the IRS for more information.

NOTE: If you had income of \$400.00 or more from self-employment, you must file a return even if your total income is less than the amounts in the table above!

SHOULD I FILE A RETURN EVEN IF I'M NOT REQUIRED TO FILE?

Even if you did not earn enough income to have a filing requirement, it may be to your advantage to file anyway. For example, if you had taxes withheld from your paycheck, you may be able to get a refund of the amount withheld. You may also be eligible for the Earned Income Tax Credit (EITC), a special tax credit for low-income working families, if you have a valid social security number and were a U.S. Citizen or resident alien all year, and if you meet certain age and other requirements relating to yourself or to children or others in your household. For qualifying families with three or more children, the maximum amount of Earned Income Tax Credit a taxpayer can receive is \$6,269.00. You may be entitled to the Earned Income Tax Credit even if you do not owe any taxes.

Did You Know? If you were entitled to a refund in a prior year but did not file a return, you may still be able to get your refund by filing your late return. In general, returns filed not more than three years after the due date may still be eligible for a refund.

WHAT IF I DON'T HAVE MY W-2 INFORMATION?

If you have lost your W-2 information, you have several options. You can contact your previous employers to see if they still have copies of your W-2. You can also request the information directly from the Internal Revenue Service. The IRS will not send you a photocopy of your W-2. Instead, it will send you a print-out of your income information, including the federal income tax withheld, so that you can file your federal income tax returns. There is no fee for requesting this information. However, the print-out will not contain information about the state income taxes withheld from your paychecks.

HOW DO I GET MY W-2 INFORMATION FOR PRIOR YEARS?

You can call the IRS at 1-800-829-1040 and request that the IRS send you a list of all of the income that was reported by your employers or others. This includes W-2 wage information and 1099 self-employment, retirement and pension, and Social Security information.

WHERE CAN I GET HELP FILING MY RETURNS?

You may be eligible for free income tax preparation at Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) sites, **where volunteers trained by the IRS to prepare taxes will prepare your return for free.** You may call the IRS at **1-800-906-9887** to find out which sites are closest to you. If you are entitled to a refund, you can receive it in only a few days if you have it direct-deposited into a bank account. Some of the sites have volunteers from local banks that can help you set up a bank account at no charge if you do not already have one.

If you have not filed your tax returns for several years and need assistance, The Community Tax Law Project may be able to help you. We can help you determine whether you were required to file tax returns for the years in question. We may also be able to help you obtain the information you need to file your tax returns.

For more information, please contact
The Community Tax Law Project
Phone: (804) 358-5855 or (800) 295-0110
Email: info@ctlp.org Website: www.ctlp.org

This information is not legal advice. We are providing this information as a public service. We have tried to make it accurate as of the date below, but keep in mind that tax laws change frequently.

CTLP is a nonprofit organization that provides free legal help to low-income taxpayers who have tax problems. CTLP receives funding from the IRS but is not part of the IRS or the Virginia Department of Taxation. Your decision to use CTLP will not affect your rights before the IRS.