

IMPORTANT TAX INFORMATION

What happens if I don't file?

If the IRS discovers that you failed to file a tax return and you owe additional tax, they will assess a penalty and interest against you for any year you did not file and were required to. Unfortunately, if you failed to file an income tax return, and you were owed a refund, you can only file or amend an existing return for up to three previous tax years to claim your refund.

Already filed and forgot a W-2?

If you realize you made a mistake on your taxes after you file your taxes, and the CSD tax assistance staff prepared your tax return, we can assist you in amending your taxes on Form 1040X. Every W-2 is reported to the IRS. When you file your taxes, the IRS' computer programs work to ensure that all W-2s reported to them are included with your taxes. Taxpayers who fail to report all income receive notices and must pay penalties and interest which can be quite severe-interest is compounded daily! Taxpayers can file an amended return within three years of the original filing date. This includes any filing extensions. IRS Form 1040X and instructions are available on the IRS Web site, www.irs.gov, or by calling 1-800-TAX-FORM (1-800-829-3676).

Did you receive a notice from the IRS?

Each letter and notice offers specific instructions on what you are asked to do to satisfy the inquiry. You should review the correspondence and compare it with the information on your return. If you agree with the correction to your account, no reply is necessary unless a payment is due. If you disagree with the correction the IRS made, it is important that you respond as requested. If you need assistance, bring the notice to the CSD tax assistance staff.

Need a copy of your federal income tax return?

Misplaced or lost tax returns can be obtained by calling 1-(800)-829-1040 or by completing and mailing [Form 4506-T](#), *Request for Transcript of Tax Return*.

Filing Deadline

The normal deadline for filing Federal income tax returns is midnight 15 April. This deadline will apply to any of the following: 2013 Federal individual income tax returns, requests for an automatic six-month tax-filing extension, tax year 2013 balance due payments, individual estimated tax payments for the first quarter of 2014, and individual refund claims for tax year 2010 where the regular three-year statute of limitations is expiring. Service Members serving in a combat zone or in a contingency operation (or are hospitalized as a result of an injury received while serving in such an area or

operation), have at least 180 days after leaving the zone or operation to file and pay (refer to [IRS Publication 3, Armed Forces' Tax Guide](#)).

Filing an Extension

Taxpayers who cannot meet the April 15 filing deadline should file for an extension on [IRS Form 4868](#). Returns are considered filed on time if the envelope is properly addressed and postmarked on the last day of the filing season. An extension of time to file is not an extension of time to pay. Taxpayers will owe interest on any past due tax and may be subject to a late payment penalty if payment is not made on time. Taxpayers who want an extension of time to file state income tax returns should consult the appropriate state representative to determine extension requirements.

Changing IRS Form W-4

Wage earning taxpayers who receive substantial refunds, or who pay an income tax penalty for failure to withhold the appropriate amount of income tax, should consider amending their [IRS Form W-4, Employee's Withholding Allowance Certificate](#). All employees must complete the W-4, so an employer will know how much income tax to withhold from an employee's wages. The IRS has developed an application that assists employees trying to complete IRS Form W-4. Using the [on-line calculator](#) located on the IRS website (www.irs.gov) ensures that employees do not have too much or too little income tax withheld from their paychecks.