

Federal Tax Guidelines

2016



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Agenda

- > IRS Information and Your Responsibilities
- > U.S. Resident Taxes
 - 1098T and other Tax Forms
 - Tax Credits and Taxable Income



Important Information

- > Deadline for paying tax due is April 18, 2017
- > Exemption is \$4,050 per person
- > Standard deduction is \$6,300 for single and \$12,600 for married couples



Internal Revenue Service (IRS)

- > The tax collection agency of the United States
- > Administers the Internal Revenue Code enacted by Congress
- > Mission Statement:
 - Provide top quality service
 - Help taxpayers understand and meet tax responsibilities
 - Apply the tax law with integrity and fairness



Your Rights and Responsibilities

As a U.S. taxpayer you have the **right** to:

- > Know that your rights are protected
- > Privacy and confidentiality
- > Professional and courteous service
- > Representation
- > Pay only the correct amount of tax
- > Help with unresolved tax problems
- > Appeals and judicial review
- > Relief from certain penalties and interest



Your Rights and Responsibilities

As a U.S. taxpayer you are **responsible** for:

- > Filing your federal income taxes every year
- > Filing your taxes on time
- > Complete the form accurately and sign it
- > Attach required documents and mail by April 18th
- > Paying the taxes due or making a payment plan arrangement with the IRS to pay over time
- > Participate in an audit if necessary
- > If you can't pay, failure to file your return only makes the situation worse!



Your Rights and Responsibilities

You must file a federal tax return if you:

1. Worked in the United States or received United States source income, and
 2. The amount of gross income meets a certain threshold amount
- > If you have a Social Security Number (SSN), file using your SSN
 - > If you do not have a Social Security Number, get an Individual Taxpayer Identification Number (ITIN) from the IRS and file using your ITIN



U.S. Source Income

- > Residents of the United States get taxed on ALL worldwide income regardless of its source
- > Non-Residents get taxed ONLY on United States source income
- > Source depends on type of income
 - Wages are sourced where they are earned
 - Scholarships and grants are sourced where the payor of the funds resides



Gross Income

- > Scholarships, Fellowships, and Grants are **not included** in gross income if:
 1. You are a degree candidate
 2. Your money is for tuition, books, and supplies

and

 3. The amounts you received were not payments to you for performance of services (for example, a wage for a part-time job)



Gross Income

Included:

- > Amounts received for living expenses
- > Amounts received as payment for services
- > Most stipends for services performed as an ASE (Academic Student Employee), regardless of the purpose for which these stipends are awarded
- > Other common forms of gross income
 - Interest and dividend income from savings and investments
 - Gambling winnings
 - Summer job abroad (if you are a U.S. resident)
 - Discharge of debt (there are exceptions)
 - Unemployment

Beware! Just because the payor does not withhold taxes does not mean the income is not taxable



Threshold Amount

You must file a federal tax return if:

- > You are a dependent of someone else, and you earned:
 - \$1,050 unearned income (e.g. interest, dividends)
 - \$6,300 of earned income (e.g. wages, compensation)
- > You are not a dependent, Single Filing Status, and you earned:
 - \$10,350 any type of income (\$20,700 if Married Filing Joint)
 - \$400 of self-employed income

You are generally a dependent if you are:

- > Under the age of 24
- > A full-time student, **and**
- > Receiving more than half support from a U.S. taxpayer



Tax Credit or Deduction

A **tax credit** reduces the amount of income tax you may have to pay

A **deduction** reduces the amount of income subject to tax



Tax Credit or Deduction

Example of a Deduction

Wages	3,000
Gambling Winnings!	<u>1,000</u>
Gross Income	4,000
(Less Deduction)	<u>250</u>
Taxable Income	3,750
Tax Percentage	<u>10%</u>
Tax	375
Tax Owed	375

Example of a Credit

Wages	3,000
Gambling Winnings!	<u>1,000</u>
Gross Income	4,000
Taxable Income	4,000
Tax Percentage	10%
Tax	400
(Less Credit)	<u>250</u>
Tax Owed	150



Lifetime Learning Tax Credit

- > For students enrolled in graduate or any fee based programs
- > For any type of post-secondary education, including classes taken to improve or acquire job skills
- > For an unlimited number of years
- > Equal to 20% of the first \$10,000 of qualified expenses (maximum \$2,000) paid in 2016



When you CAN claim a Tax Credit

- > If you pay qualified education expenses
- > For American Opportunity: your MGI is under \$80,000 for single or under \$160,000 for married filing jointly
- > For Lifetime Learning: your MGI is under \$55,000 for single or under \$110,000 for married filing jointly
- > To claim a credit, use tax form 1040A or 1040
- > To calculate the tax credit, use form 8863



When you CANNOT claim a Tax Credit

- > If your filing status is married filing separately
- > You are listed as a dependent in the exemptions section on another person's tax return
- > For the American Opportunity: your income is over \$90,000 for single and over \$180,000 for married filing jointly
- > For the Lifetime Learning: your income is over \$65,000 for single and over \$130,000 for married filing jointly
- > You or your spouse was a non-resident alien for any part of 2016 and the non-resident did not elect to be treated as a resident for tax purposes



Qualified Education Expenses

- > Per IRS regulations, qualified education expenses are:
 - Tuition and fees required for enrollment
 - Course related books
 - Supplies
 - Equipment needed for a course of study
- > **Only if paid for an eligible student that is required for enrollment or attendance at an eligible institution



Qualified Education Expenses

Do NOT include:

- > Insurance
- > Medical Expenses (including student health fees)
- > Transportation (Upass)
- > Room & Board
- > Athletic Fees



Departmental Scholarships, Fellowships and Grants

A scholarship or fellowship is tax free when:

> the money is paying for qualified education expenses

AND

> the student is working towards a degree



Prizes, Awards and Stipends to U.S. Citizens & Resident Students

1. The money will affect student's financial aid status and can affect a student's tax credit
 - When departments award money onto the student tuition account, the UW does not withhold tax
2. When departments award money in the student account system, the Financial Aid Office will receive all payment information to determine the needs of students when they apply for financial aid
3. Prizes, awards, and stipends are taxable income



1098T Form (prepared by UW)

For the American Opportunity & Lifetime Learning Credit:

- > UW generates a 1098T form to all UW and PCE students. On-line printing available from website:

f2.washington.edu/fm/sfs/tax

- > Summarizes all tuition and fee charges in Box 2
- > Summarizes scholarship, fellowship and financial aid in Box 5
- > Helps students determine if they qualify for tax credit or if the scholarship and grant aid money is taxable
- > Non Resident Alien Students do not qualify and will not receive the 1098T form



1098T Form (prepared by UW)

UW reports tuition charges plus scholarships and financial aid grants but does not report payments from personal funds to the IRS

Information on the form:

- > Box 2 – total of qualified tuition and fees expenses
- > Box 5 – total of scholarship or financial aid grants

When comparing box 2 to box 5:

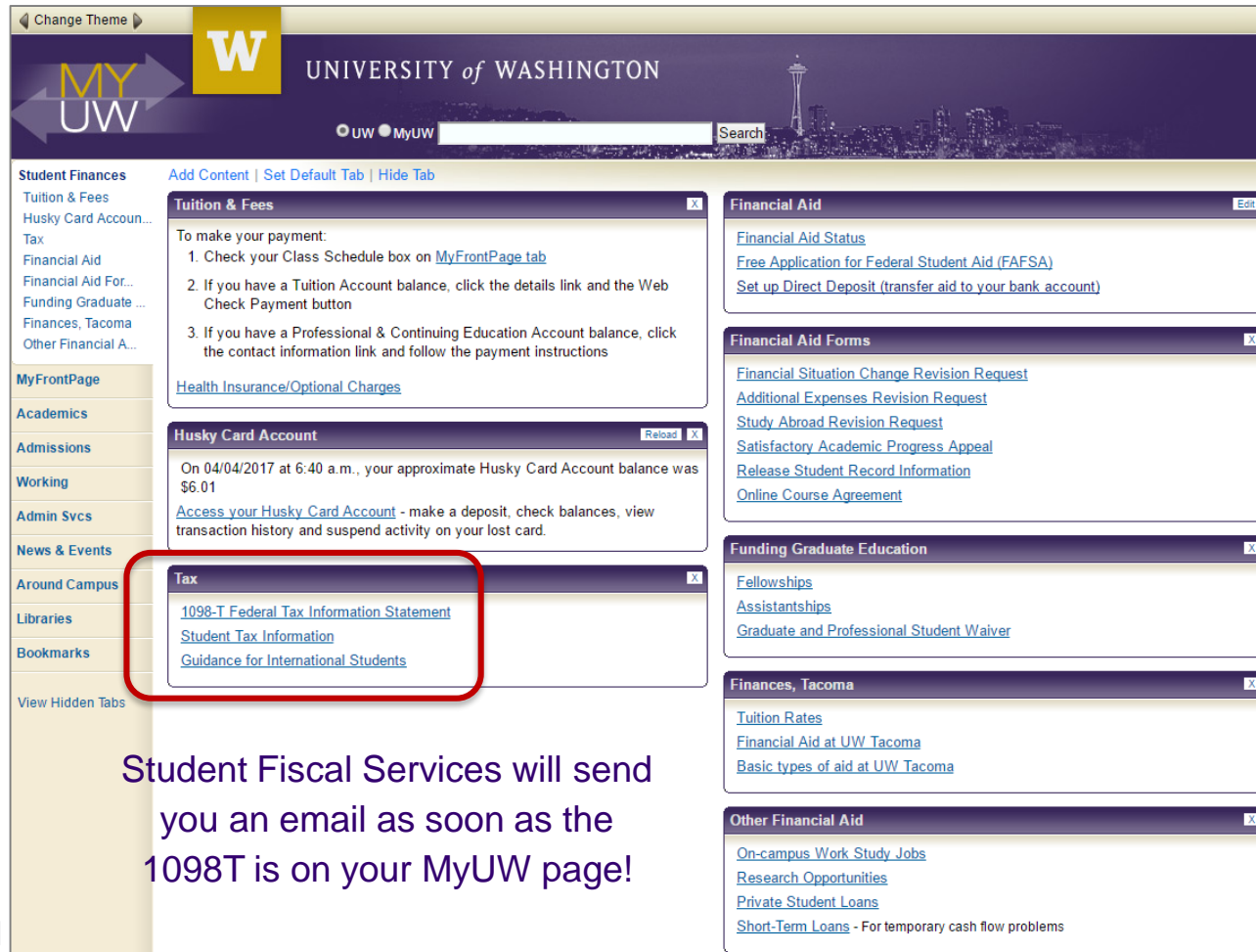
- > If box 2 total is greater than box 5 total, student may qualify for a tax credit
- > If box 5 total is greater than the box 2 total, student will have to report the difference in the amount as income



UW Resources

“Opt Out” of receiving the paper 1098T form:

> Go to: f2.washington.edu/fm/sfs/tax to sign up



The screenshot shows the MyUW website interface. The top navigation bar includes the University of Washington logo and a search bar. The main content area is divided into several sections: 'Tuition & Fees', 'Financial Aid', 'Financial Aid Forms', 'Funding Graduate Education', 'Finances, Tacoma', and 'Other Financial Aid'. The 'Tax' section is highlighted with a red box and contains the following links:

- [1098-T Federal Tax Information Statement](#)
- [Student Tax Information](#)
- [Guidance for International Students](#)


Other visible sections include 'Tuition & Fees' with payment instructions, 'Financial Aid' with links for status and FAFSA, 'Financial Aid Forms' with various revision and appeal requests, 'Funding Graduate Education' with fellowships and waivers, and 'Finances, Tacoma' with tuition rates and aid information.

Student Fiscal Services will send you an email as soon as the 1098T is on your MyUW page!



1098T Form (prepared by UW)

American Opportunity or Lifetime Learning Tax Credits

 **UNIVERSITY OF WASHINGTON** 1/19/17
Educational Tax Credits Report
IRS Form 1098-T and UW Information Statement - Tax Year 2016

If you have any questions regarding this report, please contact Student Fiscal Services via email at taxquest@u.washington.edu or call 206-221-2609, 9-5 Pacific Time Monday through Friday. See reverse page for additional information.

University of Washington UW IRS Identification Number: 91-6001537
Student Fiscal Services
Box 355871, Seattle WA 98195

SOC SEC NUMBER:
Student Number:

INFORMATION SUBMITTED TO THE IRS
The following information is being sent to the IRS. Box numbers correspond to IRS form 1098-T, also called the "Tuition Statement". Any box number not listed should be considered to have a zero dollar amount.

Box 2 : Qualified tuition and related expenses.....	\$8,025.00
Box 5 : Scholarships or grants.....	\$0.00
Box 7 : Expenses include an amount for 2017.....	No
Box 8 : Student is at least half-time.....	Yes
Box 9 : Student is a graduate student.....	Yes

DETAIL OF CHARGES AND FINANCIAL ASSISTANCE RECEIVED
The following Itemized information is NOT being sent to the IRS.

QUALIFIED TUITION and RELATED EXPENSES CHARGED IN 2016

Date	Transaction	Expense
3/23/16	SPRING 2016 TUITION	8,025.00

Box 2 \$ 8,025

Box 5 - 0

Difference \$ **8,025**


Maximum credit for American Opportunity is \$2,500

Maximum credit for Lifetime Learning is \$2,000



1098T Form (prepared by UW)

Scholarship Income



UNIVERSITY OF WASHINGTON
Educational Tax Credits Report
 IRS Form 1098-T and UW Information Statement - Tax Year 2016

2/06/17

If you have any questions regarding this report, please contact Student Fiscal Services via email at taxquest@u.washington.edu or call 206-221-2609, 9-5 Pacific Time Monday through Friday. See reverse page for additional information.

University of Washington
 Student Fiscal Services
 Box 355871, Seattle WA 98195

UW IRS Identification Number: 91-6001537

SOC SEC NUMBER:
 Student Number:

INFORMATION SUBMITTED TO THE IRS
The following information is being sent to the IRS. Box numbers correspond to IRS form 1098-T, also called the "Tuition Statement". Any box number not listed should be considered to have a zero dollar amount.

Box 2 : Qualified tuition and related expenses.....	\$15,329.00
Box 5 : Scholarships or grants.....	\$21,196.00
Box 7 : Expenses include an amount for 2017.....	No
Box 8 : Student is at least half-time.....	Yes
Box 9 : Student is a graduate student.....	No

DETAIL OF CHARGES AND FINANCIAL ASSISTANCE RECEIVED
The following itemized information is NOT being sent to the IRS.

QUALIFIED TUITION and RELATED EXPENSES CHARGED IN 2016

Date	Transaction	Expense	Total
12/29/15	WINTER 2016 TUITION	3,919.00	
3/23/16	SPRING 2016 TUITION	3,919.00	
6/15/16	SUMMER 2016 TUITION	3,877.00	
8/31/16	AUTUMN 2016 TUITION	3,564.00	
	REGULAR COURSE FEES	50.00	15,329.00

SCHOLARSHIPS OR GRANTS RECEIVED IN 2016

Date	Transaction	Grant Aid	Total
12/29/15	UNDERGRAD UNIVERSITY GRANT	3,919.00	
	UNDERGRAD UNIVERSITY GRANT	1,690.00	
3/23/16	UNDERGRAD UNIVERSITY GRANT	1,690.00	
6/10/16	UNDERGRAD TUIT EXEMPT BOTHELL	2,511.00	
	UNDERGRAD UNIVERSITY GRANT	1,408.00	
6/27/16	UNDERGRAD UNIVERSITY GRANT	3,877.00	
6/28/16	UNDERGRAD UNIVERSITY GRANT	1,112.00	
9/21/16	UNDERGRAD UNIVERSITY GRANT	3,614.00	
	UNDERGRAD UNIVERSITY GRANT	1,375.00	21,196.00

Box 2 \$15,329


Box 5 - 21,196

Difference - **\$5,867**

Extra scholarship funds to report as income: **\$5,867**



1098T Form (prepared by UW)

 **UNIVERSITY OF WASHINGTON**
Educational Tax Credits Report
 IRS Form 1098-T and UW Information Statement - Tax Year 2016 2/03/17

If you have any questions regarding this report, please contact Student Fiscal Services via email at taxquest@u.washington.edu or call 206-221-2609, 9-5 Pacific Time Monday through Friday. See reverse page for additional information.

University of Washington
 Student Fiscal Services
 Box 355871, Seattle WA 98195 UW IRS Identification Number: 91-6001537

SOC SEC NUMBER:
 Student Number: (

INFORMATION SUBMITTED TO THE IRS
The following information is being sent to the IRS. Box numbers correspond to IRS form 1098-T, also called the "Tuition Statement". Any box number not listed should be considered to have a zero dollar amount.

Box 2 : Qualified tuition and related expenses.....	\$30,739.00
Box 5 : Scholarships or grants.....	\$46,854.60
Box 7 : Expenses include an amount for 2017.....	No
Box 8 : Student is at least half-time.....	Yes
Box 9 : Student is a graduate student.....	Yes

DETAIL OF CHARGES AND FINANCIAL ASSISTANCE RECEIVED
The following itemized information is NOT being sent to the IRS.

QUALIFIED TUITION and RELATED EXPENSES CHARGED IN 2016

Date	Transaction	Expense	Total
1/07/16	WINTER 2016 TUITION	9,362.00	
3/29/16	SPRING 2016 TUITION	9,362.00	
6/17/16	SUMMER 2016 TUITION	2,661.00	
9/27/16	AUTUMN 2016 TUITION	9,354.00	30,739.00

SCHOLARSHIPS OR GRANTS RECEIVED IN 2016

Date	Transaction	Grant Aid	Total
1/07/16	TARA SERV APPTMNT NONRES EXMPT	4,016.00	
	UW FUNDS TECH FEE	41.00	
1/13/16	POP TRAINING	4,917.00	
3/31/16	POP TRAINING	4,917.00	
4/07/16	TARA SERV APPTMNT NONRES EXMPT	4,016.00	
	UW FUNDS TECH FEE	41.00	
6/17/16	GRADUATE SERVICE APPT. WAIVER	1,447.60	
	GRAD SERV APPTMNT NONRES EXMPT	1,146.00	
9/29/16	GRADUATE SERVICE APPT. WAIVER	152.00	
	GRAD SERV APPTMNT NONRES EXMPT	4,016.00	
	GRAD SERV APPOINT EXEMPTION	4,955.00	
12/31/16	STIPEND PAID VIA PAYROLL	17,190.00	46,854.60

Stipend Paid via Payroll

No taxes withheld from the payroll office - may increase tax liability

Box 2 \$ 30,739.00

Box 5 - 46,854.60

Difference - \$16,115.60

Extra scholarship funds to report as income is \$16,115.60



Tuition and Fees Deduction

- > Taken as an adjustment to income
- > Available if your income is too high to take either the American Opportunity or Lifetime tax credit
- > Income limit is \$65,000 for single and \$130,000 for married filing jointly. You may get a reduce amount if your income is over this limit
- > Maximum deduction amount is \$4,000
- > To claim the tuition fees deduction:
 - Use Form 8917 to calculate
 - Report on Line 34 on Form 1040
 - Report on Line 19 on Form 1040A



Deductible Student Loan Interest

- > Your student loan interest may be deductible up to \$2,500 per year
- > Some restrictions apply:
 - You are not claimed as a dependent by someone else
 - Your AGI does not exceed \$75,000 (\$155,000 for married filing jointly)
 - Deduction is reduced when income exceeds \$60,000 (\$125,000 for married filing jointly)
- > You are legally liable for the loan



Earned Income Credit

> “Refundable” Credit

- You may receive a refund even if you did not pay taxes!

> How to qualify

- Must have Earned Income
- Must be a U.S. Resident
- Must either have one or more qualifying children or be 25 years of age
- Meet the income threshold. Cannot have investment income of more than \$3,400



Earned Income Credit

- > Earned income includes:
 - Wages from employment
 - Scholarship or fellowship reported on a W-2
- > Amount of credit varies depending upon your filing status, income and number of kids
- > Income ceilings for Married filing Jointly
 - More than Two Qualifying Children - \$53,505
 - Two Qualifying Children - \$50,198
 - Only One Qualifying Child - \$44,846
 - No Qualifying Child & over age 25 \$20,430



Additional Dependent Issues

- > Issues can arise with divorced parents with dependent children
- > Generally, the parent who has custody of the child can claim the Dependent Deduction
- > “Custodial parent” may give up that right by signing a Form 8332



IRS Form 1040

Form 1040		Department of the Treasury—Internal Revenue Service (99)		2016		OMB No. 1545-0074		IRS Use Only—Do not write or staple in this space.	
For the year Jan. 1–Dec. 31, 2016, or other tax year beginning . . . , 2016, 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.		▲ Make sure the SSN(s) above and on line 6c are correct.		
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).						Presidential Election Campaign			
Foreign country name		Foreign province/state/country		Foreign postal code		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. <input type="checkbox"/> You <input type="checkbox"/> Spouse			
Filing Status		1 <input type="checkbox"/> Single		4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶					
Check only one box.		2 <input type="checkbox"/> Married filing jointly (even if only one had income)		3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶		5 <input type="checkbox"/> Qualifying widow(er) with dependent child			
Exemptions		6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.		6b <input type="checkbox"/> Spouse		Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above			
		c Dependents:		(2) Dependent's social security number		(3) Dependent's relationship to you		(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)	
		(1) First name		Last name					
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>								d Total number of exemptions claimed	
Income		7 Wages, salaries, tips, etc. Attach Form(s) W-2				7			
		8a Taxable interest. Attach Schedule B if required				8a			
		b Tax-exempt interest. Do not include on line 8a		8b					
		9a Ordinary dividends. Attach Schedule B if required				9a			
		b Qualified dividends		9b					
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.		10 Taxable refunds, credits, or offsets of state and local income taxes				10			
		11 Alimony received				11			
		12 Business income or (loss). Attach Schedule C or C-EZ				12			
		13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>				13			
If you did not get a W-2, see instructions.		14 Other gains or (losses). Attach Form 4797				14			
		15a IRA distributions		15a		b Taxable amount		15b	
		16a Pensions and annuities		16a		b Taxable amount		16b	
		17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E				17			
		18 Farm income or (loss). Attach Schedule F				18			
		19 Unemployment compensation				19			
		20a Social security benefits		20a		b Taxable amount		20b	
		21 Other income. List type and amount				21			
		22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶				22			
Adjusted Gross Income		23 Educator expenses		23					
		24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ		24					
		25 Health savings account deduction. Attach Form 8889		25					
		26 Moving expenses. Attach Form 3903		26					
		27 Deductible part of self-employment tax. Attach Schedule SE		27					
		28 Self-employed SEP, SIMPLE, and qualified plans		28					
		29 Self-employed health insurance deduction		29					
		30 Penalty on early withdrawal of savings		30					
		31a Alimony paid b Recipient's SSN ▶		31a		b Recipient's SSN		31b	
		32 IRA deduction		32					
		33 Student loan interest deduction		33					
		34 Tuition and fees. Attach Form 8917		34					
		35 Domestic production activities deduction. Attach Form 8903		35					
		36 Add lines 23 through 35		36					
		37 Subtract line 36 from line 22. This is your adjusted gross income ▶		37					

To report scholarship income:



Line 7 "sch"



IRS Form 1040

Form 1040 (2016) Page **2**

Tax and Credits	38 Amount from line 37 (adjusted gross income)	38	
	39a Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
	If: <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. <input type="checkbox"/> If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
	b		
Standard Deduction for—	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.	41 Subtract line 40 from line 38	41	
• All others: Single or Married filing separately, \$6,300	42 Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	
Married filing jointly or Qualifying widower, \$12,600	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
Head of household, \$9,300	44 Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	
	45 Alternative minimum tax (see instructions). Attach Form 6251	45	
	46 Excess advance premium tax credit repayment. Attach Form 8962	46	
	47 Add lines 44, 45, and 46	47	
	48 Foreign tax credit. Attach Form 1116 if required	48	
	49 Credit for child and dependent care expenses. Attach Form 2441	49	
	50 Education credits from Form 8863, line 19	50	
	51 Retirement savings contributions credit. Attach Form 8880	51	
	52 Child tax credit. Attach Schedule 8812, if required	52	
	53 Residential energy credits. Attach Form 5695	53	
	54 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
	55 Add lines 48 through 54. These are your total credits	55	
	56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	
Other Taxes	57 Self-employment tax. Attach Schedule SE	57	
	58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
	59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
	60a Household employment taxes from Schedule H	60a	
	b First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
	61 Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	
	62 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
	63 Add lines 56 through 62. This is your total tax	63	
Payments	64 Federal income tax withheld from Forms W-2 and 1099	64	
	65 2016 estimated tax payments and amount applied from 2015 return	65	
	66a Earned income credit (EIC)	66a	
If you have a qualifying child, attach Schedule EIC.	b Nontaxable combat pay election <input type="checkbox"/> 66b		
	67 Additional child tax credit. Attach Schedule 8812	67	
	68 American opportunity credit from Form 8863, line 8	68	
	69 Net premium tax credit. Attach Form 8962	69	
	70 Amount paid with request for extension to file	70	
	71 Excess social security and tier 1 RRTA tax withheld	71	
	72 Credit for federal tax on fuels. Attach Form 4136	72	
	73 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Refined c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
	74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	
Refund	75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	
	76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> 76a		
Direct deposit? See instructions.	b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="text"/>		
	77 Amount of line 75 you want applied to your 2017 estimated tax <input type="checkbox"/> 77		
Amount You Owe	78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
	79 Estimated tax penalty (see instructions)	79	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
	Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>
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 accurately list all amounts and sources of income I received during the tax year. 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 <input type="text"/>	Date <input type="text"/>	Your occupation <input type="text"/>
	Spouse's signature. If a joint return, both must sign. <input type="text"/>	Date <input type="text"/>	Spouse's occupation <input type="text"/>
	Print/type preparer's name <input type="text"/>	Preparer's signature <input type="text"/>	Date <input type="text"/>
Paid Preparer Use Only	Firm's name <input type="text"/>	Firm's EIN <input type="text"/>	Phone no. <input type="text"/>
	Firm's address <input type="text"/>	Check <input type="checkbox"/> if self-employed	PTIN <input type="text"/>

www.irs.gov/form1040 Form **1040** (2016)

To report tax credits from Form 8863

Line 50



IRS Form 1040A

Form 1040A Department of the Treasury—Internal Revenue Service 2016 U.S. Individual Income Tax Return (99) 2016 IRS Use Only—Do not write or staple in this space.

Your first name and initial Last name OMB No. 1545-0074
 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. **▲** Make sure the SSN(s) above and on line 6c are correct.
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign
 Foreign country name Foreign province/state/country Foreign postal code 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

Filing status
 Check only one box.
 1 Single
 2 Married filing jointly (even if only one had income)
 3 Married filing separately. Enter spouse's SSN above and full name here. ▶
 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
 5 Qualifying widow(er) with dependent child (see instructions)

Exemptions
 6a Yourself. If someone can claim you as a dependent, do not check box 6a.
 b Spouse
 c **Dependents:**
 (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit (see instructions)
 Boxes checked on 6a and 6b
 No. of children on 6c who:
 • lived with you
 • did not live with you due to divorce or separation (see instructions)
 Dependents on 6c not entered above
 Add numbers on lines above ▶

Income
 7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7
 8a **Taxable** interest. Attach Schedule B if required. 8a
 b **Tax-exempt** interest. Do not include on line 8a. 8b
 9a Ordinary dividends. Attach Schedule B if required. 9a
 b Qualified dividends (see instructions). 9b
 10 Capital gain distributions (see instructions). 10
 11a IRA distributions. 11a 11b Taxable amount (see instructions). 11b
 12a Pensions and annuities. 12a 12b Taxable amount (see instructions). 12b
 13 Unemployment compensation and Alaska Permanent Fund dividends. 13
 14a Social security benefits. 14a 14b Taxable amount (see instructions). 14b
 15 Add lines 7 through 14b (far right column). This is your **total income**. ▶ 15

Adjusted gross income
 16 Educator expenses (see instructions). 16
 17 IRA deduction (see instructions). 17
 18 Student loan interest deduction (see instructions). 18
 19 Tuition and fees. Attach Form 8917. 19
 20 Add lines 16 through 19. These are your **total adjustments**. 20
 21 Subtract line 20 from line 15. This is your **adjusted gross income**. ▶ 21

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11327A Form 1040A (2016)

To report scholarship income:

Line 7 "sch"



IRS Form 1040A

Form 1040A (2016) Page **2**

Tax, credits, and payments

22 Enter the amount from line 21 (adjusted gross income). 22

23a Check You were born before January 2, 1952, Blind Total boxes if: Spouse was born before January 2, 1952, Blind checked ▶ 23a

b If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b

24 Enter your **standard deduction**. 24

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25

26 **Exemptions.** Multiply \$4,050 by the number on line 6d. 26

27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. 27
This is your **taxable income**.

28 **Tax**, including any alternative minimum tax (see instructions). 28

29 Excess advance premium tax credit repayment. Attach Form 8962. 29

30 Add lines 28 and 29. 30

31 Credit for child and dependent care expenses. Attach Form 2441. 31

32 Credit for the elderly or the disabled. Attach Schedule R. 32

33 Education credits from Form 8863, line 19. 33

34 Retirement savings contributions credit. Attach Form 8880. 34

35 Child tax credit. Attach Schedule 8812, if required. 35

36 Add lines 31 through 35. These are your **total credits**. 36

37 Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. 37

38 Health care: individual responsibility (see instructions). Full-year coverage 38

39 Add line 37 and line 38. This is your **total tax**. 39

40 Federal income tax withheld from Forms W-2 and 1099. 40

41 2016 estimated tax payments and amount applied from 2015 return. 41

42a **Earned income credit (EIC).** 42a

b Nontaxable combat pay election. 42b

43 Additional child tax credit. Attach Schedule 8812. 43

44 American opportunity credit from Form 8863, line 8. 44

45 Net premium tax credit. Attach Form 8962. 45

46 Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments**. ▶ 46

Refund

47 If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you **overpaid**. 47

48a Amount of line 47 you want **refunded to you**. If Form 8888 is attached, check here ▶ 48a

b Routing number ▶ c Type: Checking Savings

d Account number

49 Amount of line 47 you want **applied to your 2017 estimated tax**. 49

Amount you owe

50 **Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions. ▶ 50

51 Estimated tax penalty (see instructions). 51

Third party designee Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete the following. No

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see Inst.)

Paid preparer use only Print/type preparer's name Preparer's signature Date Check if self-employed PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no. ▶

Form **1040A** (2016)

To report tax credits from Form 8863

Line 33



IRS Form 1040EZ

Department of the Treasury—Internal Revenue Service
Form 1040EZ **Income Tax Return for Single and Joint Filers With No Dependents** (99) **2016** OMB No. 1545-0074

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. **▲** Make sure the SSN(s) above are correct.
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign
 Foreign country name Foreign province/state/country Foreign postal code 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

Income
 Attach Form(s) W-2 here.
 Enclose, but do not attach, any payment.

1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3
4 Add lines 1, 2, and 3. This is your adjusted gross income .	4
5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,350 if single; \$20,700 if married filing jointly . See back for explanation.	5
6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6

Payments, Credits, and Tax

7 Federal income tax withheld from Form(s) W-2 and 1099.	7
8a Earned income credit (EIC) (see instructions)	8a
b Nontaxable combat pay election. 8b	
9 Add lines 7 and 8a. These are your total payments and credits .	9
10 Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10
11 Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	11
12 Add lines 10 and 11. This is your total tax .	12

Refund
 Have it directly deposited! See instructions and fill in 13b, 13c, and 13d, or Form 8888.

13a If line 9 is larger than line 12, subtract line 12 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	13a
b Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d Account number <input type="text"/>	

Amount You Owe
14 If line 12 is larger than line 9, subtract line 9 from line 12. This is the amount you owe. For details on how to pay, see instructions. **14**

Third Party Designee
 Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No
 Designee's name Phone no. Personal identification number (PIN)

Sign Here
 Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.
 Joint return? See instructions. Your signature Date Your occupation Daytime phone number
 Keep a copy for your records. Spouse's signature. If a joint return, both must sign. Date Spouse's occupation
 If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Paid Preparer Use Only
 Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
 Firm's name Firm's EIN
 Firm's address Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2016)

To report scholarship income:

Line 1 "sch"



IRS Form 1040EZ

Form 1040EZ (2016) Page 2

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2016. If you were born on January 1, 1952, you are considered to be age 65 at the end of 2016.
- You do not claim any dependents. For information on dependents, see Pub. 501.
- Your taxable income (line 6) is less than \$100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use the Tax Topics listed under *Adjustments to Income* at www.irs.gov/taxtopics (see instructions).
- The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the Tax Topics listed under *Tax Credits* at www.irs.gov/taxtopics (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970.

Caution: If you can claim the premium tax credit or you received any advance payment of the premium tax credit in 2016, you must use Form 1040A or Form 1040.

- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.

Filing in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filing in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

For tips on how to avoid common mistakes, see instructions.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for Line 5 — Dependents Who Checked One or Both Boxes

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

A. Amount, if any, from line 1 on front	_____		
	+ 350.00	Enter total	A. _____
B. Minimum standard deduction			B. _____ 1,050
C. Enter the larger of line A or line B here			C. _____
D. Maximum standard deduction. If single , enter \$6,300; if married filing jointly , enter \$12,600			D. _____
E. Enter the smaller of line C or line D here. This is your standard deduction			E. _____
F. Exemption amount.			} F. _____
• If single, enter -0-			
• If married filing jointly and — —both you and your spouse can be claimed as dependents, enter -0-. —only one of you can be claimed as a dependent, enter \$4,050.			
G. Add lines E and F. Enter the total here and on line 5 on the front			G. _____

(keep a copy for your records) **If you did not check any boxes on line 5**, enter on line 5 the amount shown below that applies to you.


- Single, enter \$10,350. This is the total of your standard deduction (\$6,300) and your exemption (\$4,050).
- Married filing jointly, enter \$20,700. This is the total of your standard deduction (\$12,600), your exemption (\$4,050), and your spouse's exemption (\$4,050).

Mailing Return Mail your return by **April 18, 2017**. Mail it to the address shown on the last page of the instructions.

www.irs.gov/form1040ez Form 1040EZ (2016)



IRS Form 8917 – Calculate Tuition and Fees Deduction

Form 8917 Department of the Treasury Internal Revenue Service		Tuition and Fees Deduction Attach to Form 1040 or Form 1040A. Information about Form 8917 and its instructions is at www.irs.gov/form8917 .		OMB No. 1545-0074 2016 Attachment Sequence No. 60
Name(s) shown on return			Your social security number	
 You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.				
Before you begin: <ul style="list-style-type: none"> ✓ To see if you qualify for this deduction, see <i>Who Can Take the Deduction</i> in the instructions below. ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2016 Form 1040 instructions for line 36. 				
1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Adjusted qualified expenses (see instructions)	
	First name Last name			
2	Add the amounts on line 1, column (c), and enter the total		2	
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15		3	
4	Enter the total from either:			
	<ul style="list-style-type: none"> • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or • Form 1040A, lines 16 through 18. 		4	
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop; you cannot take the deduction for tuition and fees		5	
	<small>*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.</small>			
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?		6	
	<input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000.			
	<input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000.			
Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.				
For Paperwork Reduction Act Notice, see your tax return instructions.			Cat. No. 37728P	Form 8917 (2016)



IRS Form 8863 – Calculate Tax Credit

Form 8863		Education Credits (American Opportunity and Lifetime Learning Credits)		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service (99)		▶ Attach to Form 1040 or Form 1040A. ▶ Information about Form 8863 and its separate instructions is at www.irs.gov/form8863 .		2016 Attachment Sequence No. 50
Name(s) shown on return		Your social security number		

CAUTION Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

- After completing Part III for each student, enter the total of all amounts from all Parts III, line 30
- Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)
- Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter
- Subtract line 3 from line 2. If zero or less, stop; you can't take any education credit
- Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)
- If line 4 is:
 - Equal to or more than line 5, enter 1.000 on line 6
 - Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)
- Multiply line 1 by line 6. **CAUTION:** If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box
- Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.

Part II Nonrefundable Education Credits

- Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)
- After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19
- Enter the smaller of line 10 or \$10,000
- Multiply line 11 by 20% (0.20)
- Enter: \$131,000 if married filing jointly; \$65,000 if single, head of household, or qualifying widow(er)
- Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter
- Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19
- Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)
- If line 15 is:
 - Equal to or more than line 16, enter 1.000 on line 17 and go to line 18
 - Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)
- Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)
- Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 25379M Form **8863** (2016)

Form 8863 (2016)		Page 2	
Name(s) shown on return		Your social security number	

CAUTION Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information
See instructions.

- Student name (as shown on page 1 of your tax return)
- Student social security number (as shown on page 1 of your tax return)
- Educational institution information (see instructions)
 - Name of first educational institution
 - Name of second educational institution (if any)
- Address, Number and street (or P.O. box), City, town or post office, state, and ZIP code. If a foreign address, see instructions.
 - Address, Number and street (or P.O. box), City, town or post office, state, and ZIP code. If a foreign address, see instructions.
- Did the student receive Form 1098-T from this institution for 2016? Yes No
- Did the student receive Form 1098-T from this institution for 2016? Yes No
- Did the student receive Form 1098-T from this institution for 2015 with box 2 filled in and box 7 checked? Yes No
- Did the student receive Form 1098-T from this institution for 2015 with box 2 filled in and box 7 checked? Yes No
- If you checked "No" in both (2) and (3), skip (4).
- If you checked "No" in both (2) and (3), skip (4).
- If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).
- If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).

- Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2016? Yes — Stop! Go to line 31 for this student. No — Go to line 24.
- Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2016 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. Yes — Go to line 25. No — Stop! Go to line 31 for this student.
- Did the student complete the first 4 years of postsecondary education before 2016? See instructions. Yes — Stop! Go to line 31 for this student. No — Go to line 26.
- Was the student convicted, before the end of 2016, of a felony for possession or distribution of a controlled substance? Yes — Stop! Go to line 31 for this student. No — Complete lines 27 through 30 for this student.

CAUTION You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

- Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000
- Subtract \$2,000 from line 27. If zero or less, enter -0-
- Multiply line 28 by 25% (0.25)
- If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1

Lifetime Learning Credit

- Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10

Form **8863** (2016)



Electronic Filing

E-File Topics

- Electronic Filing PIN
- Direct Pay
- Where's My Refund
- Get Transcript

Free File: Do Your Federal Taxes for Free



[Español](#)



Free File is the IRS' free tax preparation service for almost everyone. Free File does the hard work for you, either through brand-name software or online fillable forms. Give it a try!

Income below \$60,000: Free File Software

- Use free tax prep software
- Software makes taxes easier
- State returns available, some are free
- [Help me find Free File software](#)

START
Free File Now

Free File Software

- [How to use Free File \(PDF\)](#)
- [The Health Care Law and Your Taxes \(PDF\)](#)
- [Free File benefits \(PDF\)](#)
- [What you need to get started](#)

Income above \$60,000: Free File Fillable Forms

- Fillable, electronic versions of the paper forms
- Must know how to do your taxes yourself
- Does math; offers only basic guidance
- State tax prep is not available

START
Fillable Forms Now

Free File Fillable Forms

- [Getting Started \(PDF\)](#)
- [User Guide \(PDF\)](#)
- [Minimum Computer Requirements](#)
- [Available Forms & Limitations](#)
- [Help](#)



UW Tax Help

FREE TAX FILING HELP

ON UW SEATTLE CAMPUS — PACCAR HALL

IN PACCAR HALL ROOM # 297

Monday: 6pm—9pm

Wednesday: 6pm—9pm

Saturday: 10am—2pm

**STARTING
JANUARY 24, 2017
THROUGH
APRIL 17, 2017**



UW Tax Help



206-685-6805

UW Federal Tax Clinic

- > Staffed by second-year, third-year, and post-graduate law students and volunteer attorneys
- > Helps taxpayers who do not already have tax representation in a current dispute and cannot afford representation
- > Assists taxpayers with IRS audits and other federal tax controversies
- > Services provided only to those whose income falls at or below a certain level (e.g., \$30,150 for a single person in 2017)
- > The LITC does not prepare tax returns



For your account information, you must include at least one of the following:

- > Student number
- > Student name
- > SSN or ITIN



UW student tax website:

f2.washington.edu/fm/sfs/tax



Student account questions?

Send email to: taxquest@uw.edu



IRS Resources



www.irs.gov

Great source for:

- > Information about tax return preparation
- > Tax forms and instructions
- > IRS publications



Individual Tax Help

1-800-829-1040

- > Hotline available to answer questions
- > Helps with tax return preparation



IRS Seattle Office

915 Second Ave, Seattle
32nd Floor, Federal Building

Hours:

Monday - Friday
8:30 a.m. to 4:30 p.m.
by appointment



IRS Taxpayer Advocate Service

- > Serves taxpayers in Washington State
- > Helps if you have tried unsuccessfully to resolve a problem with the IRS
- > Offers special help to taxpayers experiencing a significant hardship due to their tax problems

www.irs.gov/advocate

1-877-777-4778

206-220-6037



Local Resources

Free Tax Help at Seattle Public Libraries: www.spl.org

Central Library - 1000 Fourth Ave.

Jan. 11 through April 21

Monday - Thursday: Noon - 7 p.m.

Saturday: 11 a.m. - 5 p.m.

Sunday: 1 p.m. - 5 p.m.

University Branch - 5009 Roosevelt Way NE

Jan. 14 through April 21

Thursday: 1 p.m. – 5 p.m.

Ballard Branch - 5614 22nd Ave. N.W.

Feb. 1 through March 31

Monday: 2:30 p.m. - 7 p.m.

Thursday: 10:30 a.m. - 4 p.m.

Northgate Branch - 10548 Fifth Ave. N.E.

Feb. 4 through April 14

Thursday: 1 p.m. - 7 p.m.

Queen Anne Branch - 400 W. Garfield St.

Feb. 3 through April 13

Wednesday and Saturday: Noon - 5 p.m.

