



Taxpayer Advocate Service

Your Voice at the IRS

#DCEITC Forum

TAS Tax Tips

<https://TaxpayerAdvocate.irs.gov>





Who “We” Are

An independent organization within the IRS. TAS is here to protect your rights as a taxpayer and help you with tax problems you can't resolve on your own.

<https://taxpayeradvocate.irs.gov/about-tas>

Call Toll-Free: (877)777-4778

Local: (202)803-9800





What We Do

TAS works in two main ways:

- helping taxpayers with individual IRS problems, and
- recommending “big picture” or systemic changes at the IRS or in the tax laws.





Individual Help With Federal Tax Issues

- You may be eligible for our help if you can't resolve your tax problem through normal IRS channels
- We also help taxpayers whose IRS problems are causing financial difficulty or significant cost
- Our help is *FREE*





IRS Integrity and Verification Operations

- **What:** Computers verify income and withholding information on income tax returns with what has been reported to IRS.
- **Why:**
 - To ensure that accurate returns are processed.
 - Helps to avoid fraudulent return filings.



Pre-filing Season Outreach



Ready to file your tax return? Check out our Tax Tips to avoid IRS delays. Pass “go” with confidence.

<https://taxpayeradvocate.irs.gov/taxtips>





Earned Income Tax Credit (EITC) Requirements

- Always check the income limits first
- Must have SSNs for all qualifying children *before* due date of return
- Filing status: MFJ, HOH, QW or Single—No MFS
- U. S. Citizen or Resident Alien
- Can't file Form 2555 or Form 2555EZ and claim credit
- Meet rules for those without a qualifying child OR have a qualifying child



2019 Income limits and maximum credit information

Qualifying Children Claimed

If filing	Zero	One	Two	Three
Single, Head of Household, or Widowed	\$15,570	\$41,094	\$46,703	\$50,162
Married Filing Jointly	\$21,370	\$46,884	\$52,493	\$55,952

Investment Income Limit

Investment income must be \$3,600 or less for the year.

Maximum Credit Amounts

The maximum amount of credit for Tax Year 2019 is:

- \$6,557 with three or more qualifying children
- \$5,828 with two qualifying children
- \$3,526 with one qualifying child
- \$529 with no qualifying children



Common EITC Errors

- Claiming a child who does not meet residency or relationship requirements
- Reporting income or expenses, particularly on Schedule C incorrectly
- Filing as single or head of household when married
- Mismatching name and Social Security number

Visit *IRS.gov*, at: <https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit/watch-out-for-these-common-eitc-errors>



EITC Main Resources

- Use the [EITC Assistant](https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit/use-the-eitc-assistant), on IRS.gov, to see if you qualify: <https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit/use-the-eitc-assistant>
- TAS's EITC *Get Help* page: <https://taxpayeradvocate.irs.gov/get-help/claiming-the-eitc>
- EITC page(s) on IRS.gov: <https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit>