

COVID-19: IRS Resources for Homeless Youth



Resources

- How to Obtain Your Economic Impact Payment
(<https://taxpayeradvocate.irs.gov/get-help/taxupdates#Tool>)
- Contact Your Local TAS Advocate
(<https://taxpayeradvocate.irs.gov/contact-us>)
- TAS Home Page
(<https://taxpayeradvocate.irs.gov/>)
- IRS Form 911, Request for Taxpayer Advocate Assistance
(<https://www.irs.gov/pub/irs-pdf/f911.pdf>)
- See If You Qualify for LITC Assistance
(<https://www.irs.gov/advocate/low-income-taxpayer-clinics/low-income-taxpayer-clinic-income-eligibility-guidelines>)
- Find Your Local LITC
(<https://taxpayeradvocate.irs.gov/about/litc>)
- VITA Site Locator
(<https://irs.treasury.gov/freetaxprep/>)
- What to Bring
(<https://www.irs.gov/individuals/checklist-for-free-tax-return-preparation>)

Taxpayer Advocate Service (TAS)

TAS is an independent office within the IRS that helps taxpayers navigate and address unresolved tax issues causing economic hardship, including Economic Impact Payments (EIP).

TAS provides helpful links, answers to frequently asked questions, and access to local tax advocates.

There is no minimum or maximum income threshold for TAS services.

Due to COVID-19, in-person TAS offices are currently closed and cases may be delayed due to high volume. If you have tried repeatedly to contact the IRS, but have been unable to get meaningful assistance, you can also try filing Form 911, Request for Taxpayer Advocate Service Assistance.



Low Income Taxpayer Clinics (LITCs)

LITCs assist low-income taxpayers with tax disputes with the IRS.

LITCs can represent you before the IRS or in court on audits, appeals, tax collection matters, and more.

Services are typically provided for free or for a small fee.

To qualify for LITC services, income should be below a threshold (250% of poverty line for 2020) and the amount in dispute less than \$50,000.

Some sites may have reduced operations due to COVID-19.



Volunteer Income Tax Assistance (VITA)

VITA provides free basic income tax return preparation services for taxpayers making \$56,000 or less.

Most VITA sites operate February through April each year, but due to COVID-19, some have extended services through July for the 2020 filing season.



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- Obtain an IP PIN
(<https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin>)
- Retrieve an IP PIN
(<https://www.irs.gov/identity-theft-fraud-scams/retrieve-your-ip-pin>)
- Report Someone to the IRS Whistleblower Program
(<https://www.irs.gov/pub/irs-pdf/f211.pdf>)

IRS Identity Protection PIN (IP PIN)

An IP Pin is a number assigned to identity theft victims to prevent the misuse of their social security numbers on fraudulent tax returns.

The IP PIN must be entered on your tax return for it to be processed.

IP PINs are reissued annually by mail to the taxpayer's last reported address.

To obtain an IP PIN, you must register for an IRS online services account.

If you lose or fail to receive your annual IP PIN, you may retrieve it by logging into your IRS online services account and verifying your identity.

If you cannot retrieve the IP PIN, then you must mail in your tax return (no electronic filing) and any refund due may be delayed due to extra processing.

- Registration for an IRS online services account requires the following information: email address, social security number (SSN) or individual tax identification number (ITIN), tax filing status and mailing address, one financial account number linked to your name (credit card, student loan, mortgage or home equity loan, home equity line of credit, or auto loan), and a mobile phone linked to your name or current mailing address.



IRS Whistleblower Program

The IRS Whistleblower Program provides taxpayers the opportunity to report tax fraud and noncompliance to the IRS.

If the information results in the collection of additional taxes, the informant could receive a percentage of the amount collected.

NOTE: The IRS rarely investigates whistleblower complaints where the amount of tax allegedly owed is less than \$2 million.

