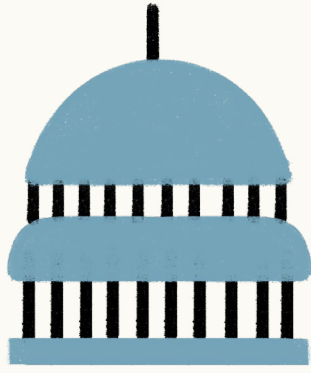




TALES IN THE FIELD OF

MAKING
POLICY
PUBLIC

WHY FILE?

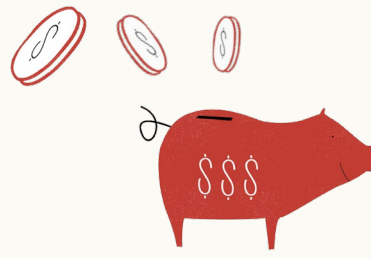


It's the law!

Filing taxes isn't the same as paying taxes!

You could get money back

if you owed less in taxes than your employer withheld.



It can help you make your immigration case

- By showing that you followed the law
- By showing you were continuously present in the US—a requirement in some immigration programs
- By showing who your family members are

You could get other benefits

for low-income tax payers.



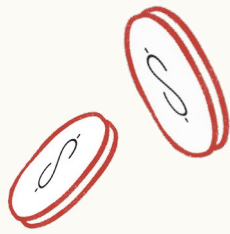
Earned income tax credit



Child tax credit



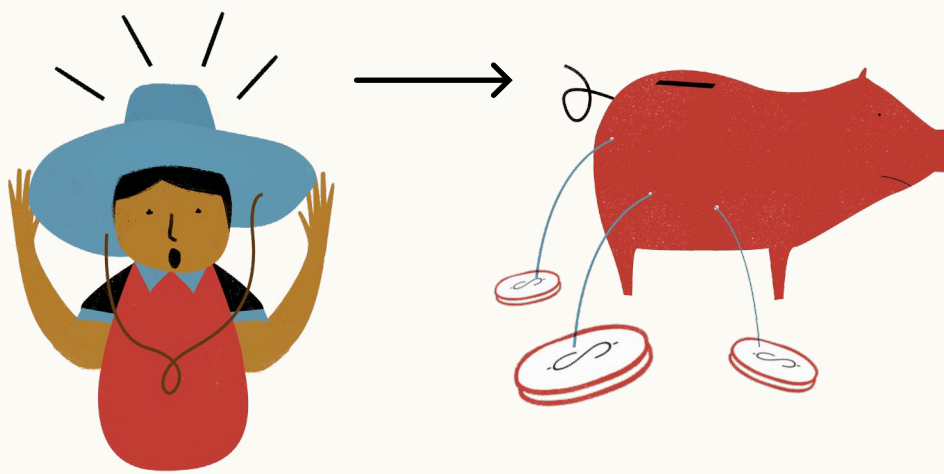
Cheaper health insurance



If you can't pay the full amount you owe, the IRS will let you pay in installments, or offer other options.

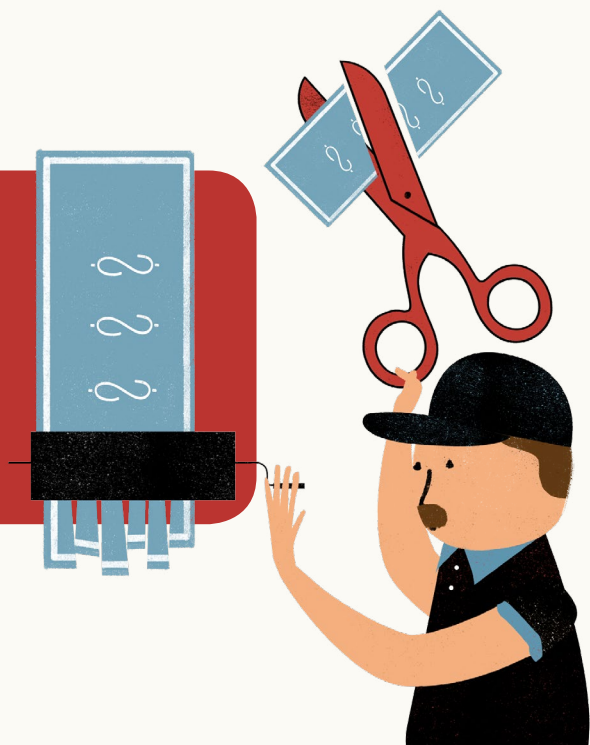
WHAT IF I DON'T FILE?

If you don't file when you owe taxes, you'll still owe the money, plus penalties and interest



The IRS could fill out a return for you, and you could end up owing more money than if you did it yourself or with a tax preparer.

If you don't pay the taxes, the IRS can ask your employer to take the money out of your pay, or take the money out of other government money you are owed, like Social Security or tax refunds.



WHO HAS TO FILE?

Anyone who earns over a certain amount or...

Anyone who got reduced-cost health insurance through the healthcare marketplace has to file.

If that's you, you have to file, even if you are:

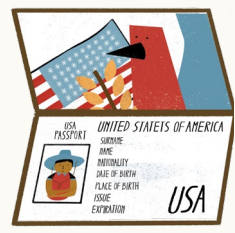


• undocumented



• a lawful permanent resident (Green Card holder)

• a farmworker with an H2A visa



• a U.S. citizen

HOW MUCH DO YOU HAVE TO EARN?

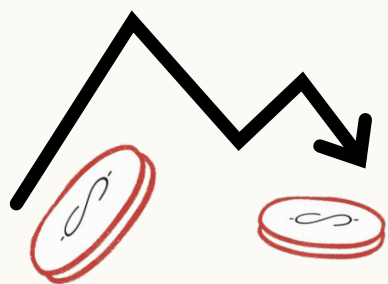
It's lower than you think — as little as a few thousand dollars per year (or even a few hundred if you are self-employed!)

It can be confusing because the numbers change each year. For example in 2015:

If you were:	Single	Married and filing taxes with your spouse	Non-resident
	+	+	
	under 65	both under 65	
	=	=	=
File if you earned over:	\$ 10,300	\$ 20,600	\$ 4,000

WHO DOESN'T HAVE TO FILE?

People who earn below the minimum amount in a year.



You might still have to file state and local taxes.

You might still want to file taxes to access other programs and benefits like health insurance, or because you might still receive a refund.



See below for more information.

WHERE CAN I GET HELP?

Volunteer Income Tax Assistance (VITA) sites

Give free tax preparation services to low income individuals. To find one: visit irs.gov or call the IRS at 1-800-906-9887



But some VITA only speak English and some won't do ITIN applications! Most VITA sites will only be open until April 15th.

Paid tax preparers

A "notario" in the U.S. (or a notary public) is not the same as in Latin America, where they are attorneys! Some U.S. tax preparers and "notarios" want to take advantage of immigrants. So choose one carefully.



When you get help from a tax preparer, be ready to answer questions about your family and your home, because they affect whether you have to file.

If you need help

filing your return and filling out documents, if you received a letter from the IRS, or if you have other questions about your taxes:



Pennsylvania Farmworkers Project (PFP) 888-541-1544

Beware of tax preparers who...

... promise larger refunds. Your refund should be the same no matter where you go.

... ask you to sign a blank tax return or don't answer your questions.

... are unwilling to sign and put their contact information or preparer tax identification number (PTIN) on the return. They are required to do this.

... tell you that the IRS charges a fee for forms, filing your return, or applying for ITINs.

... offer to deposit your refund into their bank account. Your refund should be mailed to you or deposited to your bank account.



... refuse to give a written receipt that lists the fees they are charging you for and don't give you a copy of your return.

or visit irs.gov



HOW TO FILE

HOW TO GET READY FOR TAXES



Get a Social Security or ITIN number.

(see "What's your number?")



Fill out a W-4 form when you start each new job.

If your employer doesn't give you one, get help.

Your employer has to withhold money from your paycheck for federal taxes, Social Security, and Medicare. The W-4 tells your employer how much to withhold.



H2A workers: your employer doesn't have to withhold federal taxes and can't withhold Social Security and Medicare.

LOOK! In January of each year, your employer will give or send you forms you need for your taxes. **Make sure you give an address where you'll be able to receive those forms next year.**

Keep track of your pay and work.

- Keep all paystubs.
- Keep track of the days and hours you worked, pay rate, number of pieces picked, and pay per period—even if you receive a pay stub.
- Keep track of money you earned that was paid in cash because you have to report this when you file your taxes.

Keep track of what days you entered and left the U.S. each year.

(this could help you determine whether or not you need to file)

You might be required to get health insurance, depending on how long you're in the country and your immigration status. This could affect your taxes. Get help, call 1-800-318-2596, or visit healthcare.gov

WHAT TO DO AT TAX FILING TIME



When do I need to file?



What do you need to file?

- Social Security or ITIN numbers for you and everyone else on your return.



- An address here or in your home country where you can receive your refund by mail so the IRS can send your refund check or other mail.



- Your **bank account number** if you want to receive your refund by direct deposit.



- A record of your wages—from your **W-2s or pay stubs** and other money you earned in cash.



- If you earned **any other money**, you need to report that, too.

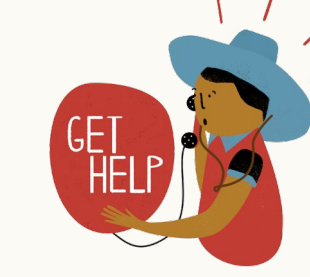


Who should be on your return? (See section at right.)

How do you file your taxes?

Filing taxes can be complicated. There are free tax preparers who know the laws well and who can help you file yours.

Get help finding a tax preparer near you or visit irs.gov/espanol or call **800-906-9887**



If you are filing on your own, or if you want to talk with your tax preparer about your taxes:

- 1 **Get your tax forms.**
You can get them online at irs.gov, at a local IRS office, or from a tax preparer.
- 2 **What to do.**
Use form 1040 or 1040NR (see "Important Documents").

Figure out which "filing status" to use



Head of household

You were not married, you paid more than half the costs of maintaining your home, and you supported someone who is related to you and lived with you.



Single

You were not married and were not a head of household.



Married filing jointly

You were married and your spouse agrees to file taxes with you.



Married filing separately

You were married but you and your spouse file your taxes separately. You may not qualify for some tax benefits if you file separately.

Review your return

- You're responsible for the items on your tax return even if a tax preparer makes a mistake or does something illegal.
- Review your tax return before you sign. Never sign a blank or incorrect return.
- Ask questions about anything on your return you don't understand or think is wrong.
- Get a copy of your tax return.

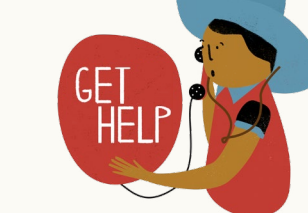
Pay any taxes you owe or wait for your refund

- If you can't afford what you owe, you can pay in installments. Ask your tax preparer for help.
- You should hear back about your refund in 6 to 8 weeks if you filed by mail, or 3 weeks if you filed online.

3 After you send your return:

- The IRS has up to 3 years to check for errors on your tax return.
- The IRS could ask you to prove what you said on your return or say you owe more taxes.

LOOK! Don't ignore letters from the IRS!



WHAT'S YOUR NUMBER?

To file taxes, you need an identification number for everyone on your return:

Don't use a fake number! It's illegal!
Don't worry: the IRS is not Immigration!

These are the different ID numbers you can get and how to get one:

Social Security number (SSN)

Who can get one:

- Anyone with authorization to work (like a citizen, H2A visa, or Green Card holder).

How to get one:

- Apply at your local Social Security Office (or by mail).
- Bring your passport and visa or work authorization, after you've been in the US for at least 10 days.
- Keep your card—and don't let other people know your number!



Individual Taxpayer Identification Number (ITIN)

Who can get one:

- Anyone who can't get a Social Security number.

What is it:

- It's only for filing taxes; it doesn't change your immigration status or give you work authorization.

How to get one:

- Apply when you fill out your tax return; it's free!
- Your application should include:
 - A filled out ITIN application form (W-7).
 - Original documents for everyone on your return: a passport or your birth certificate and a driver's license. For children under 18, a passport or birth certificate and school records. For children under 6, a birth certificate and medical records.
 - A tax return. Do not send your tax return to the address on the 1040 or 1040NR. File the return and the ITIN application together.



WHO SHOULD BE ON YOUR TAX RETURN?

Your spouse, even if she or he lives in another country.

Your dependents

- A dependent is a relative who gets more than half of their financial support from you and who lives in the U.S. or Mexico.
- Be careful! Only claim real dependents, or you may have to return money and pay penalties to the IRS.



IMPORTANT DOCUMENTS

From your employer:



This is the form you fill out to tell your employer how much taxes to take out of your pay.



This is the form your employer sends to you and the IRS by January 31st to show how much you earned and how much you paid in taxes last year.

Or you can ask your employer for the form as soon as your season ends, and he has 30 days to give it to you.



Be careful! Sometimes your employer may call you an independent contractor and give you a 1099-MISC when you are really an employee.

Most farmworkers are employees and should be getting a W-2.

LOOK!

Make sure your employer has the right address to send your W2!

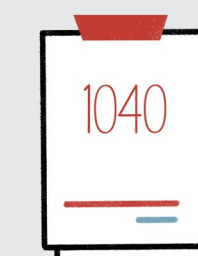
It's important to keep these! They can be important evidence for your taxes and for other rights, and you need to submit a copy with your taxes.

For ITIN:



This is the form you use to apply for an ITIN. It's free to apply for one.

For filing taxes:



This is the form that you will use to file your taxes if you are a U.S. citizen, a lawful permanent resident, or a "resident alien."



This is the form you will use to file your taxes if you are a "non-resident alien."

AM I A RESIDENT OR NON-RESIDENT ALIEN?

- It can be confusing! But it could affect if you have to file and how much money you get back. So it's important.
- Keep track of the days you are in the country each year.
- Most likely, if you're in the country for more than six months, you are probably a "resident alien." This can include undocumented workers and workers with H2A visas. If you were in the U.S. for some time in the last three years, you might still be a "resident alien" even if you were here less than 6 months for the year you are paying taxes.



WHERE CAN I GET HELP?

Pennsylvania Farmworkers Project (PFP) 888-541-1544



MAKING POLICY PUBLIC

Look inside to learn more about filing a federal tax return:

- Am I required to file a tax return?
 - Who can I include on my tax return?
- What documents do I need to file my tax return?
 - How do I file taxes if I or my dependents do not have a social security number?
- I'm an H2A worker. Do I need to file taxes?

The Pennsylvania Farmworker Project provides free legal services and information to farmworkers, including H2A workers, in Pennsylvania on employment and tax rights. Our services are free and confidential.

If you are a farmworker but do not live or work in Pennsylvania, call us to find help near you. **888-541-1544**

MAKING POLICY PUBLIC

is a program of the Center for Urban Pedagogy (CUP). CUP partners with policy advocates and graphic designers to produce foldout posters that explain complicated policy issues, like this one. makingpolicypublic.net

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The Center for Urban Pedagogy (CUP) is a nonprofit organization that uses the power of design and art to increase meaningful civic engagement. welcometoCUP.org



Pennsylvania Farmworkers

Project (PFP) provee

asistencia legal a trabajadores

agrícolas de bajos ingresos en el estado de Pensilvania y colabora con organizaciones comunitarias y gubernamentales para proveer educación a trabajadores agrícolas sobre sus derechos legales.

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