IRS Free File Fillable Forms

User's Guide

Purpose

This document will guide you, step by step, from account creation to transmission of your federal tax return. You can easily search this document. Holding down the Ctrl key and pressing the F key (Ctrl+F) will bring up a search box where you can enter a key word to search.

This program has no age, income or residency restrictions. However, to use this program you should be comfortable with completing a paper return, using only the form and form instructions as a guide to file a correct federal tax return.

If your adjusted gross income (AGI) is $79,000 or less, you are eligible for free, easy-to-use, brand-name software at irs.gov/free-file.

What You Will Need:

- Social Security Numbers for all persons on your tax return
- Birth dates for all persons on your return
- The Adjusted Gross Income (AGI) from last year's federal tax return. See Section 3: Verify Your Identity, if you do not know last year's AGI.
- A valid email address
- A 10 digit U.S. cell phone number that accepts text messages. (See the section on International, Foreign and Military filers).

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Things to Know Before Starting

This program operates from the beginning of each filing season through mid-October (usually October 15) each year. The filing season will extend beyond October 15 if October 15 is on a Saturday or Sunday. If your tax return is rejected at the end of the filing season, you have 5 days to correct any errors and resubmit your return. If you cannot correct the errors in your return, print and mail it.

All accounts and tax return information are erased after the 5-day correction period; usually October 20. After the correction period has expired you will lose access to your account; therefore, it is important that you print a copy of your tax return before the program ends for the year.

1. **Review** the Forms and Limitations page. This page provides form and program limitations that may prevent you from e-filing your return.

2. **Check** the Computer Requirements. Using non-recommended browsers and operating systems can result in form display problems, form calculation problems and problems with the information you have entered. You may not be able to recover from problems arising from use of non-recommended browsers and operating systems.

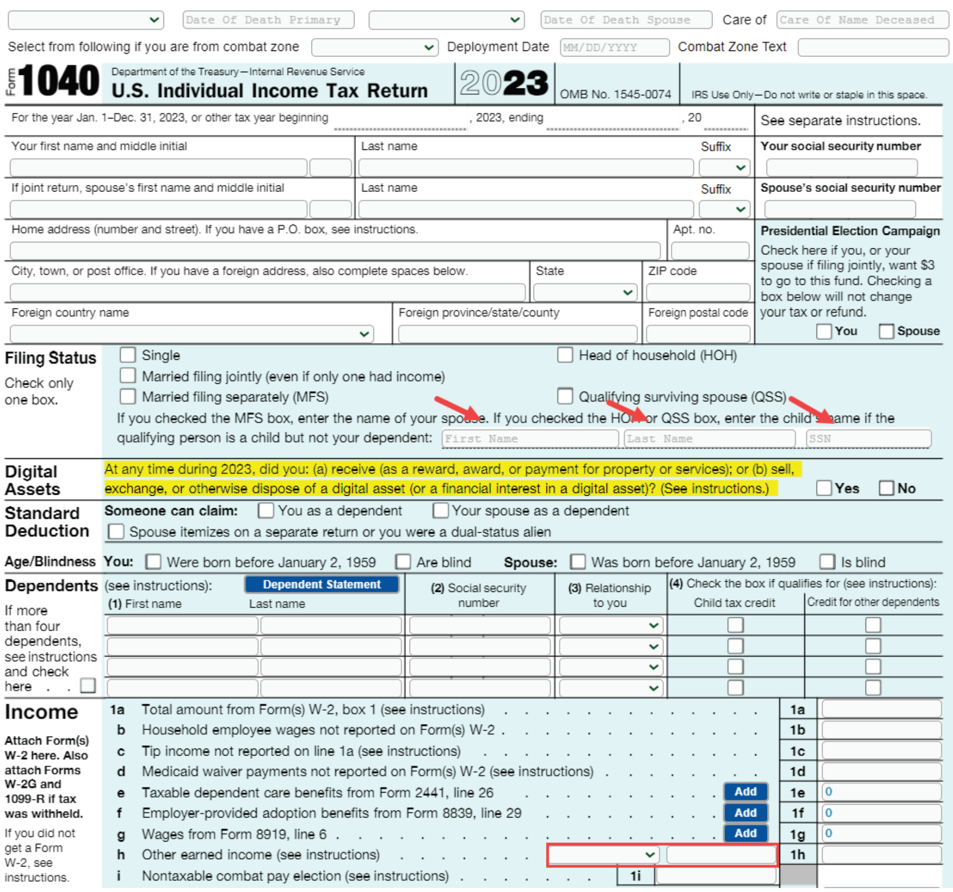
3. **Familiarize** yourself with the self-help webpages, which answer the most common questions taxpayers have.

Account Creation

Please note that in order to validate your account creation, both a valid email address and valid cell phone number that can receive text messages is required.

- You must create a new account each year.
- Select "Start Free File Fillable Forms" from the Free File landing page.
- Complete all the required information and select "Create Account"
- A User ID (UID) requires six or more Alphanumeric characters. No spaces or Special Characters (e.g.!@#$).
- **Extreme care** must be taken when entering your email address and phone number. If you make errors entering this information you may not be able to recover your account.
- Account Creation will not accept foreign phone numbers. See the section on International, Foreign and Military filers.
- A confirmation email is sent from customer_service@freefilefillableforms.com to the email address used to create the account. If you do not receive this email, review "Not Receiving Expected Email"

A Quick View of Form 1040



Date Of Death Primary | Date Of Death Spouse | Care of | Care Of Name Deceased

Select from following if you are from combat zone | Deployment Date MM/DD/YYYY | Combat Zone Text

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 | See separate instructions.

Your first name and middle initial | Last name | Suffix | **Your social security number**

If joint return, spouse's first name and middle initial | Last name | Suffix | **Spouse's social security number**

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no.

Presidential Election Campaign 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

City, town, or post office. If you have a foreign address, also complete spaces below. | State | ZIP code

Foreign country name | Foreign province/state/county | Foreign postal code

Filing Status Check only one box.
- Single
- Married filing jointly (even if only one had income)
- Married filing separately (MFS)
- Head of household (HOH)
- Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: First Name | Last Name | SSN

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No

Standard Deduction **Someone can claim:** You as a dependent | Your spouse as a dependent
Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** Were born before January 2, 1959 | Are blind **Spouse:** Was born before January 2, 1959 | Is blind

Dependents (see instructions): Dependent Statement
If more than four dependents, see instructions and check here

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents

Income
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26 Add	1e	0
f	Employer-provided adoption benefits from Form 8839, line 29 Add	1f	0
g	Wages from Form 8919, line 6 Add	1g	0
h	Other earned income (see instructions)	1h	
i	Nontaxable combat pay election (see instructions) 1i		

When the checkbox for "Married Filing Separately" is selected, the red arrows show the placement of the spouse's first name, last name and SSN. The red box is an example of an additional information area containing description and amount areas. Some of these areas do not have menus for a code selection and some of these areas only have one box for entering a description. When you try to enter information into a calculated field, you will receive the "Do Not" symbol.

Account Recovery: Make sure you correctly enter your email address and phone number. To recover your current account, you must be able to receive a code from the email address or phone number associated with the account.

If you forget your login information, you can access your account through the "Forgot User Id/Password?" option at the Sign In box.

You will receive an email from customer_service@freefilefillableforms.com, a text message or call with a confirmation code to verify your identity. This code is needed to complete the account confirmation process. Without it, you will not be able to access the account.

Selecting Areas to Enter Information

Moving within the Forms — Use your mouse or pointing device to select icons, buttons, checkboxes, menu items and to select fields to enter information. Use the scroll bar to view more of the form you have selected.

Entering your Information — Placing your mouse or pointing device over an entry field may display text about what to enter. Please read this information before entering anything into the field.

1. Do not enter extraneous information into the forms. Only enter what is necessary. If you are unsure of what to enter, consult the IRS instructions for the form.

2. Never add forms that do not apply to your tax situation.

3. Date fields- when entering a "date" use the MM/DD/YYYY format.

When you try to enter an amount on a calculated line, your pointer will change into the "DO NOT" symbol and this message appears: "This field is automatically calculated for you".

Never use your browser's back button to move backward in the program.

Negative Numbers generally, you should place a minus sign (-) in front of them. However, if the line has parenthesis, don't use the minus sign.

Never enter unnecessary zeros on any line. Doing so may cause a rejection.

Types of Information Areas on the Forms

Manual Entry Fields — Select a field to enter information. A blue box will surround the field and a blinking vertical line appears, indicating the field will accept information. Once entered, the information entered will appear in green font.

Drop-Down Menu — A down symbol ▽ indicates these areas. The items to select are limited to the acceptable description/code for that line. If you don't understand the menu choices, the field probably doesn't apply to you. Consult the form instructions.

The description/code selected from the menu usually has an associated amount to enter. Do not enter amounts in these fields if you have not selected a description/code from the menu. If a menu item you expect to see is not listed, consult the form instructions, review the Forms and Limitations page and review the Line-by-Line instructions for the program.

Calculated Fields — These fields calculate when you enter the required information in other parts of the return and select "Do the Math." If you think the line isn't calculating properly, view the Line-by-Line instructions for that form. Calculated information will appear in blue font.

- Sometimes you can manually enter a number into a calculated field if you have not completed the form that transfers information to the calculated field. However, once that form is completed, its information will transfer to the calculated field.

- You cannot override a calculated field. You must change the data used to make the calculation.

- Calculated field information may come from a completed field on another form you have added.

- Calculated fields sometimes require you to enter something into the "additional information" areas before they will calculate.

If you select direct deposit for your refund, please select either the checking or savings checkbox for the type of account

Radio Buttons — These are small round circles. You “Fill in” the circle to provide information. You may only select one radio button from the associated group.

To fill in the circle:

- Use your mouse- Place your cursor on the circle and “left click” or tap the touchpad on your laptop
- Selecting another radio button from the group will also de-select your previous selection
- To de-select a radio button without making another selection from the group, place your cursor on the radio button and click it.

Checkboxes — Sometimes these act like radio buttons. In other instances, you may select multiple checkboxes within the group. De-select by clicking the box.

Additional Information Areas — The form instructions may direct you to enter additional information on the form. Usually, the form instructions say to write something on the dotted line, next to a line number. With Free File Fillable Forms, you can enter this additional information into the small grey fields provided on the line specified in the instructions. Some lines on the forms have many fields to enter additional information. When this happens, it may not be possible to place all the fields in the location specified by the instructions. In this case, additional information areas are placed as close to the area specified. Use your mouse and hover your cursor over each area to view text associated with the additional information area.

The form instructions will state what you should enter, and the order information is entered. In most cases, you will enter a description (or code) and a corresponding amount, in that order. The amount fields will only accept numbers. Description fields may accept letters and/or numbers. Always consult the form instructions before entering information in these fields.

Never enter any information into these fields unless instructed to do so. Extraneous zeros or entering such things as “N/A” will cause your return to reject. Review the Line-by-Line instructions to assist with these fields.

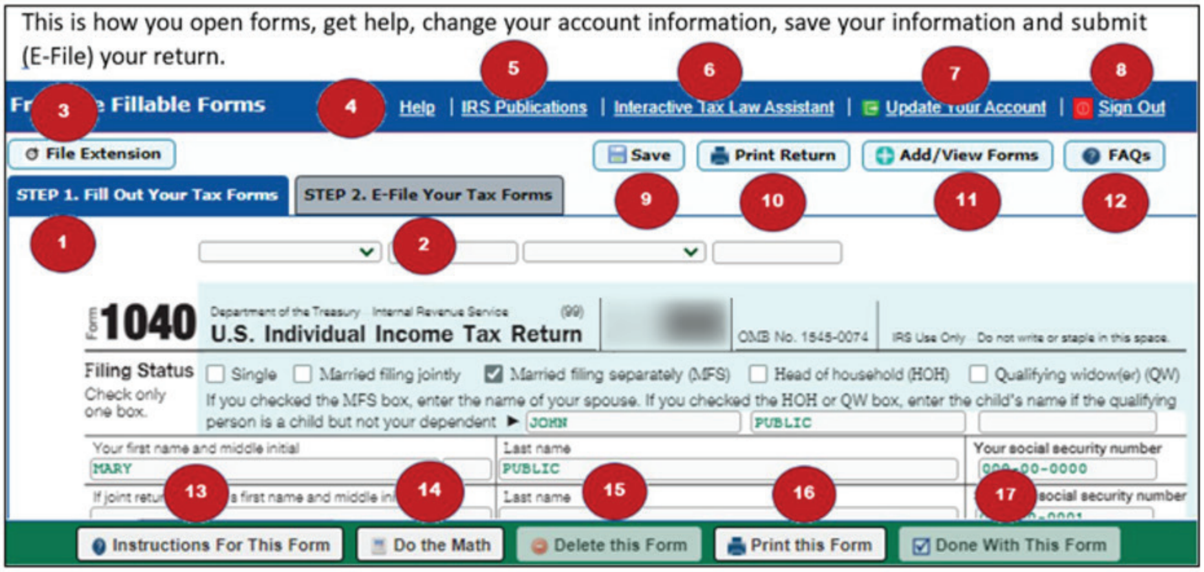
Description (code) Field — Some description fields have a drop-down menu to assist entering acceptable information. Most taxpayers do not need to enter information in these fields. If you do not recognize the menu items, leave the field blank and review the form instructions to determine if the menu items apply to your tax situation.

Amount Field —Never enter an amount into these fields if you leave the corresponding description field blank. Some amount fields do not have a corresponding description field.

See the screenshot below. On Schedule 1, line 8z will not calculate any amount until you enter your “other income” amount in the designated amount field, to the left of the column, and select “Do the Math.” You must also enter a corresponding description for the other income, otherwise, the return will reject.

Attaching Statements — This program does not support attaching any supplemental statements. If you are instructed to attach a statement to clarify an entry, you will not be able to E-File your return using this program. Print and mail in the return.

Tabs, Links, Buttons and Icons



1. **STEP 1** — The active default page when you begin a tax return. The blue color indicates the tab is active. STEP 1 is where you select and complete all forms and schedules.

2. **STEP 2** — There are five (5) sections in STEP 2. Select this tab to begin the process of filing your return electronically (E-File). Review STEP 2 in its entirety.

3. **File an Extension** — Opens Form 4868 and the E-File documentation for filing the extension. Note- The program does not support this Form 2350, Extension for U. S. citizens and resident aliens living abroad.

4. **Help** — Opens a new browser and takes you to an IRS page that will assist with how forms are supposed to function. The Line-by-Line instructions page provides information on the most commonly used forms. The Forms and Limitations page provides information on supported forms and problems you may encounter when using the form.

5. **IRS Publications** — Opens a new browser and takes you to an IRS page where you can view and download forms, instructions and publications. You cannot attach and E-File forms and schedules downloaded from the IRS page.

6. **Interactive Tax Law Assistant** — Takes you to a tax law resource page, which walks you through a series of questions and provides you with responses to tax law questions.

7. **Update Your Account** — Takes you to a page where you can update the information you entered when you established your current account.

8. **Sign Out** — Saves all the information you have entered and logs you out of your account.

9. **Save** — Saves all the information you have entered. Note, if any of your saved information disappears, you probably have a browser compatibility issue. See the Computer Requirements page.

10. **Print Return** —Opens a new browser window and displays your tax return as a pdf file for printing. You may also use this function to save a copy of the return to your computer. Documents that do not print may indicate the missing forms/schedules were not completed. Incomplete forms may not transmit to the IRS with the return. **The documents (W-2, W-2G and 1099-R) should not print with the return; however, they will transmit with the return.**

11. **Add/View Forms** — Allows you to add, view and delete forms and schedules. Selecting a form makes it the active form. Added forms are stored in "My Tax Forms." Forms seen in "My Tax Forms" only indicates you have selected the form/schedule to add to your return. Forms seen here does not indicate their completeness. Only completed forms, in "My Tax Forms" should be transmitted with your return. (See "Print Return," above).

12. **FAQs** — Opens a new browser and takes you to Frequently Asked Questions about the program.

13. **Instructions for This Form** — Opens a pdf file in a new browser window, which contains the IRS form instructions for the form you are currently viewing.

14. **Do the Math** — Calculates fields on the form, when you have entered the information required to make the calculation. It also saves your work. We recommend you save your work often.

15. **Delete This Form** — Deletes the form currently viewed. You can add the same form later; however, you will have to re-enter all the information again.

16. **Print This Form** — Opens a new browser window and displays the form, currently viewed, as a pdf file. You can print or save the form to your computer from this window.

17. **Done With This Form** — Closes the form currently viewed and returns you to your main form. It also "Saves" your work. The button is not functional when viewing the main form. Select the STEP 2 tab if you have completed your return and want to begin the E-File process.

Add and Delete Forms

Note: You cannot add every supported form or schedule from the Add/View Forms Icon. Some forms and schedules can only be added from a "parent" form. For example: You may only add Form 4562 from its "Parent" Schedule C, E and F. Check the Forms and Limitations page to see all supported forms and the dates they become available. When you add a form, the form will appear in the My Tax Forms box. Having a form appear here does not mean the form will transmit your return to the IRS. It only means you have selected the form. Complete each form in "My Tax Forms" or delete the form prior to transmitting. Use the "Print Return" button to ensure all your forms print and are complete.

Add Forms

Two methods:

1. **Add/View Forms Icon –** Select the "Add/ View Forms" icon to open the "My Tax Forms" list.

   a. Select "Add Form" from the bottom of the "My Tax Forms" box.

   b. Scroll the list or enter the form you want

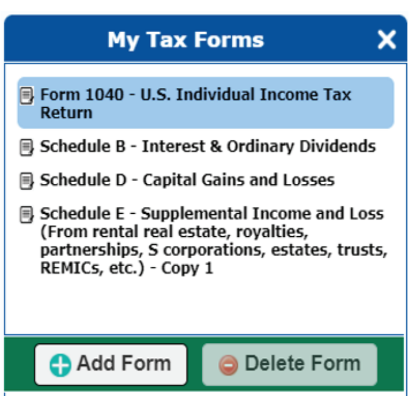
   c. Some forms have "Taxpayer" and "Spouse" versions. Select the correct version.

   d. You cannot add some forms/schedules with this method. See the above exceptions.

2. **Add Button –** Select the "Add" button for the form, if there is one for it on the line.

   a. "Add" buttons are usually placed conveniently on the line that will accept the information from the added form.

   b. Not all supported forms and schedules have an "add" button on the form you are viewing.



Deleting Forms

Two methods:

Delete this Form Button – If the form you want to delete is displayed, delete it by selecting the "Delete this Form" button, at the bottom of the page.

Add/View Form Icon – Select the "Add/View Forms" icon from the top of the page, which opens "My Tax Forms"

a. Select the form you want to delete, once highlighted, click on "Delete Form".

b. Select "Yes" from the pop-up box, asking if you are sure you want to delete the form.

If you need to add the same form/ schedule more than once, use any method previously described. When the pop up appears, confirm your selection.

Some forms, such as Forms 8889, are specific to the TAXPAYER or SPOUSE, not both. Selecting the wrong version will cause errors in the return.

STEP 2
Preparing to E-File

STEP 2 has five sections. Three of the sections (2, 3, and 4) prepare your return for submission to the IRS and must be completed.

Section 1: Instructions for Completion

W-2s, 1099-Rs and W-2Gs are the only information tax forms you need to add to your return.

If you have any other types of 1099 forms (SSA-1099, 1099-G, 1099-MISC, etc.), they do not need to be added separat
schedules intended for submission should have been added and completed, along with Form 1040 in Step 1.

If you have not yet added your W-2s, 1099-Rs and W-2Gs, return to Step 1 and review the contents of "My Tax Forms".
ensure you are submitting the forms you intend to file.

Delete any unnecessary forms. Add and complete any missing forms.

- All taxpayers must complete Step 2, Sections 2, 3 and 4A - 4D.
- If you are receiving a refund, skip Section 5 and scroll to the "Continue to E-File" button.
- If you owe a balance, you can pay it electronically by completing Section 5.

After selecting "Continue to E-File", you may be prompted to fix some errors before submitting. Review the information,
resolve all issues.

Follow the remaining prompts to submit the return.

After submission, your return is locked from further editing, unless it is rejected. If rejected, Step 3 appears with the re
rejection email.

- **Section 1: Instructions for completion**
- Round cents to the nearest dollar. Total the rounded numbers for your income and withholding entries. Enter all other information exactly as it appears on your paper documents.
- **NOTE:** There are no “Add” buttons for any other 1099 forms, such as SSA-1099, 1099-RRB, 1099-MISC, etc. It is not necessary to “add” and transcribe these other 1099 documents. Enter the federal withholding from these other income documents in Step 2 Section 2, Box B.

Section 2: Add your withholding information

Let's make certain the federal withholding you entered on Form 1040 matches the withholding you entered from your W-2, W-2G, 1099-R documents.

If you have federal withholding from forms W-2, W-2G or 1099-R, prior to this, you should have added those documents to your return. If you didn't, add them now by selecting the appropriate Add/Edit button, next to A1,A2 or B1.

Amounts entered into forms W-2, W-2G and 1099-R are rounded to the nearest dollar. Take that into account when reviewing the amounts in this section. SSA-1099 withholding goes in B2.

The federal withholding amounts (shown below) for W-2,W-2G and 1099-R are from the documents you added, didn't add or didn't complete. If your actual withholding is different from what is shown in A1, A2 or B1, correct the source document(s).

W2 Documents	**A**	1. W-2 - Federal Withholding You Entered in Box 2	0	A1	Add/Edit
		2. W-2G - Federal Withholding You Entered in Box 4	0	A2	Add/Edit
		3. This is the withholding amount that should be on Form 1040, Line 25a	0	A3	
1099 Documents	**B**	1. 1099-R - Federal Withholding You Entered in Box 4	0	B1	Add/Edit
		2. Federal Withholding from all other 1099's **Enter the amount here**		B2	
		3. This is the amount that should be on Form 1040, Line 25b	0	B3	
Other Documents	**C**	1. Form 8959 Federal withholding, line 24	0	C1	
		2. Other Federal Withholding (not included in A or B, above) **Enter the amount here**		C2	
		3. This is the withholding amount that should be on Form 1040, Line 25c	0	C3	
Sum	**D**	This is the amount you entered on Form 1040, line 25d	0		
	E	If this amount is not zero, review all your entries from the source documents.	0		

Federal Withholding: Review your amounts carefully. If there is an incorrect entry, your return may not transmit. If it does transmit, it will reject.

Section 2: Add your withholding information — This section will populate the entries made while preparing the return. Verify the amounts were transferred correctly and make any necessary adjustments.

Remember, this is about **Federal Withholding** only.

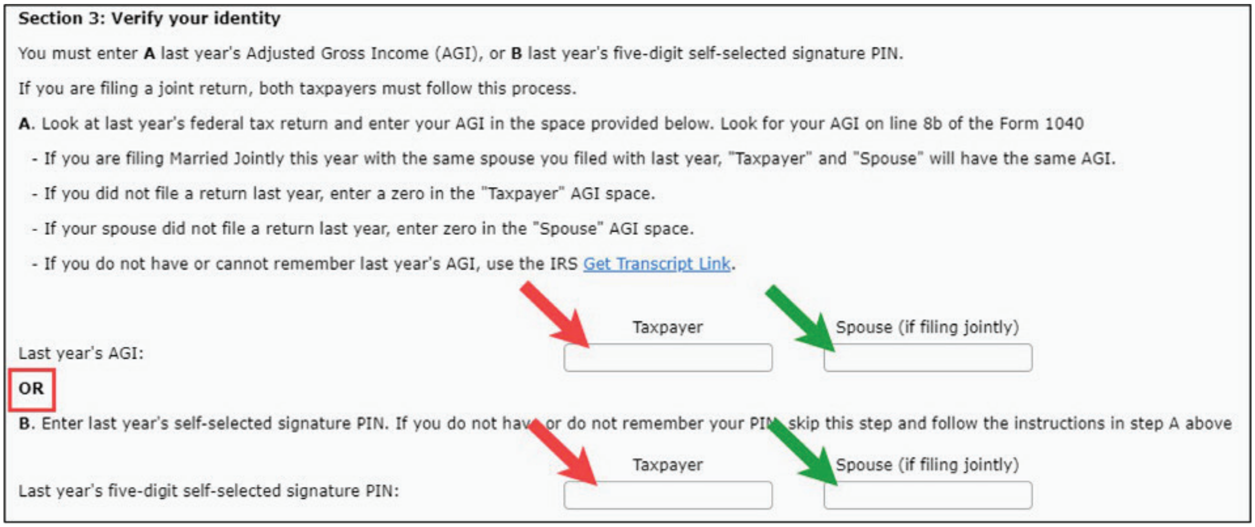
A. W2 documents.

B. 1099 documents.

C. If you completed Form 8959 and there was a federal withholding amount on line 24, that number will transfer to Box C.

D. Box D and E calculates the sum of all withholding entered with the return

The amounts in Boxes D and E must match to proceed. If they do not match, there is a mistake in the amount of federal withholding you entered on Form 1040, your income document(s) or the amount in Box B. Review the information.



Section 3: Verify your identity

You must enter **A** last year's Adjusted Gross Income (AGI), or **B** last year's five-digit self-selected signature PIN.

If you are filing a joint return, both taxpayers must follow this process.

A. Look at last year's federal tax return and enter your AGI in the space provided below. Look for your AGI on line 8b of the Form 1040

- If you are filing Married Jointly this year with the same spouse you filed with last year, "Taxpayer" and "Spouse" will have the same AGI.
- If you did not file a return last year, enter a zero in the "Taxpayer" AGI space.
- If your spouse did not file a return last year, enter zero in the "Spouse" AGI space.
- If you do not have or cannot remember last year's AGI, use the IRS Get Transcript Link.

	Taxpayer	Spouse (if filing jointly)
Last year's AGI:		

OR

B. Enter last year's self-selected signature PIN. If you do not have or do not remember your PIN, skip this step and follow the instructions in step A above

	Taxpayer	Spouse (if filing jointly)
Last year's five-digit self-selected signature PIN:		

Section 3: Verify Your Identity — The IRS needs to authenticate that you are the taxpayers whose Social Security Numbers appear as the Primary and Secondary (if married filing jointly) on this return.

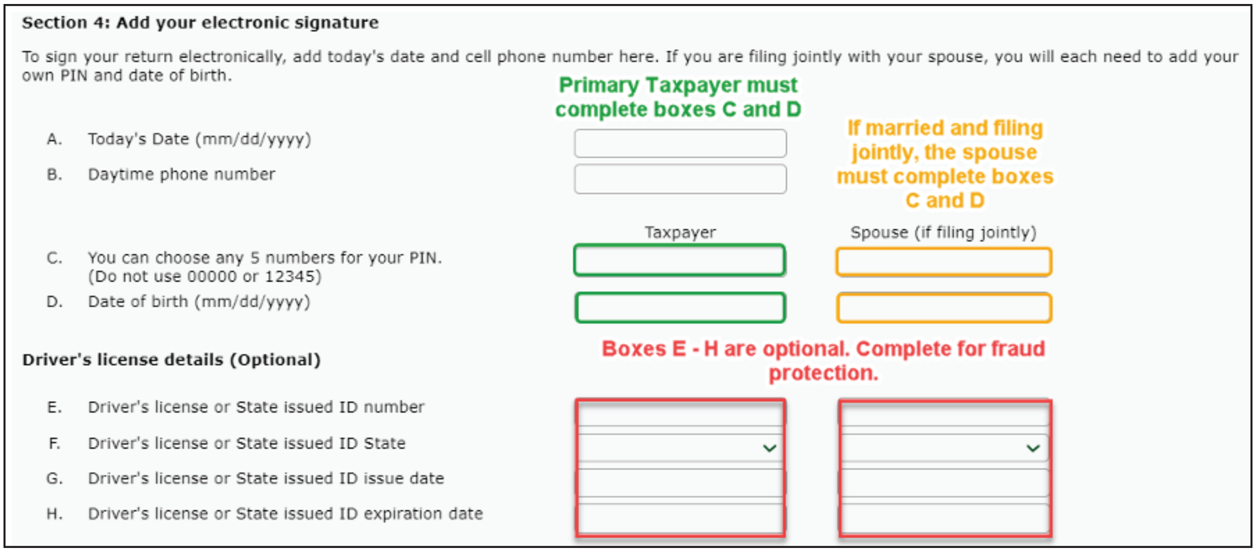
Enter last year's AGI in the space provided. If you are filing jointly and you filed jointly with the same spouse last year, the AGI for the Taxpayer and Spouse will be the same. If last year's return was not filed jointly with your current spouse, the AGI must be taken from the separate returns.

If you did not file a return last year, enter "0" for your AGI.

If you do not know what last year's AGI is, get help retrieving it. Alternatively, if you can remember the 5-digit signature PIN you used last year to sign your return, you can enter it in the space provided. If you cannot provide last year's AGI or Signature PIN, you must mail in your return to the IRS. See the IRS form instructions for a mailing address.

Don't Guess last year's AGI

Use Get Your Tax Record to get last year's AGI


Section 4: Add your electronic signature

To sign your return electronically, add today's date and cell phone number here. If you are filing jointly with your spouse, you will each need to add your own PIN and date of birth.

A. Today's Date (mm/dd/yyyy)

B. Daytime phone number

Taxpayer | Spouse (if filing jointly)

C. You can choose any 5 numbers for your PIN. (Do not use 00000 or 12345)

D. Date of birth (mm/dd/yyyy)

Driver's license details (Optional)

E. Driver's license or State issued ID number

F. Driver's license or State issued ID State

G. Driver's license or State issued ID issue date

H. Driver's license or State issued ID expiration date

Section 4: Add your electronic signature — Provide the following information. If filing jointly, spouses provide it also.

a) Today's date is filled in for you.

b) Enter an optional Daytime phone number

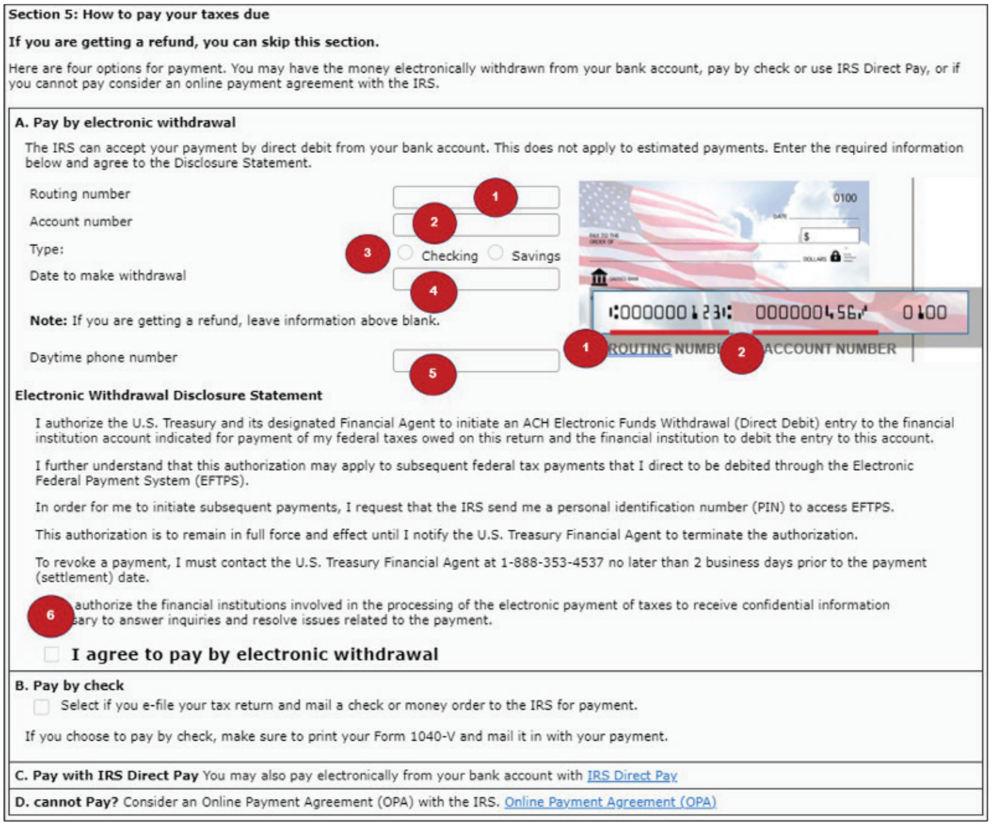
c) Create a five-digit Signature PIN and enter it into the designated field. It can be any five numbers except 00000 or 12345.

d) Enter your Date of Birth. The date format is MM/DD/YYYY. If you are the Primary taxpayer on the return, are under age 16 and have never filed a federal return before, you must mail in your return or use a professional tax preparer who is an Authorized IRS E-File provider.

To increase fraud protection, complete the fields for driver's license or state issued ID, if you have those documents.

If you are receiving a refund or if you are not paying your balance, in full, with Direct Debit, scroll past Section 5 "How to pay your taxes due".

Remember to print and check your return for errors before transmitting. Once transmitted, your return is locked from further editing, unless your return is rejected. If you made a mistake and the return is accepted, see Amended Returns.



Section 5: How to pay your taxes due

If you are getting a refund, you can skip this section.

Here are four options for payment. You may have the money electronically withdrawn from your bank account, pay by check or use IRS Direct Pay, or if you cannot pay consider an online payment agreement with the IRS.

A. Pay by electronic withdrawal

The IRS can accept your payment by direct debit from your bank account. This does not apply to estimated payments. Enter the required information below and agree to the Disclosure Statement.

Routing number 1

Account number 2

Type: 3 Checking Savings

Date to make withdrawal 4

Note: If you are getting a refund, leave information above blank.

Daytime phone number 5

Electronic Withdrawal Disclosure Statement

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (Direct Debit) entry to the financial institution account indicated for payment of my federal taxes owed on this return and the financial institution to debit the entry to this account.

I further understand that this authorization may apply to subsequent federal tax payments that I direct to be debited through the Electronic Federal Payment System (EFTPS).

In order for me to initiate subsequent payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS.

This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization.

To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date.

6 authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information ...ary to answer inquiries and resolve issues related to the payment.

I agree to pay by electronic withdrawal

B. Pay by check

Select if you e-file your tax return and mail a check or money order to the IRS for payment.

If you choose to pay by check, make sure to print your Form 1040-V and mail it in with your payment.

C. Pay with IRS Direct Pay You may also pay electronically from your bank account with IRS Direct Pay

D. cannot Pay? Consider an Online Payment Agreement (OPA) with the IRS. Online Payment Agreement (OPA)

Section 5: How to pay your taxes due — If you have a refund **DO NOT** enter any information in this section.

Owe a balance on your return? You can pay by

A. Direct Debit (Electronic Funds Withdrawal)

B. Check

Check – Print Form 1040V (Payment Voucher) and make sure the payment is postmarked by the due date of the return. Payment addresses are in the 1040 instruction book.

C. Direct Pay

Direct Pay – Make a full or partial payment on the balance of your return and/or make estimated tax payments using IRS Direct Pay.

Can't Pay? – Consider the Online Payment Agreement option. You can also explore other payment options from the IRS Payment webpage.

REFUND TAXPAYERS who enter any information in STEP 2, Section 5 will not be able to transmit their return.

Direct Debit (Electronic Funds Withdrawal) – This method is the most convenient payment method and linked to your accepted return. To make a full payment with direct debit, carefully enter:

1. Routing Number
2. Account Number
3. Select either the Checking or Savings Radio Button
4. Enter the withdrawal date (format MM/DD/YYYY)
5. Enter a ten-digit daytime phone number. **NOTE**: If you have a foreign phone number, See the section on International, Foreign and Military filers
6. Check the "I Agree" box

Caution: When efiling and using Direct Debit to pay a balance owed, payment is withdrawn from your account only if your return is accepted.

Review Your Return

Prior to selecting the "Continue to E-File" button, print and review your return for completeness and accuracy. Once you transmit the return and the IRS accepts it, the only way to correct a mistake is by filing an amended return, Form 1040X.

Print a paper copy of your return. Make sure all the forms and schedules you added are included in the print.

Review all lines for information that should appear before transmitting to the IRS.

Print the Return –

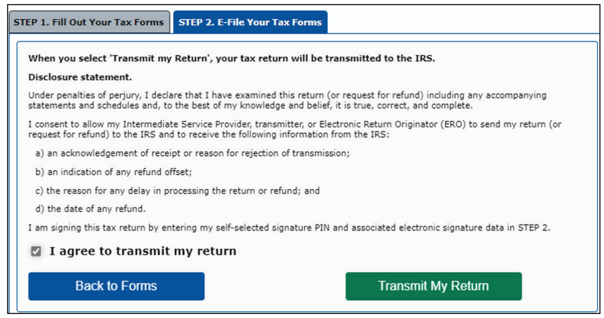
- Select the "Print Return" icon at the top.
- Check your printed return against the list of forms in "My Tax Forms"
  - Missing forms may not be complete
  - Some forms should not print, such as Form W-2, W-2G and 1099-R

Reviewing Incomplete Forms –

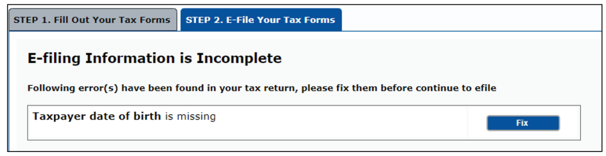
- Select the Add/View icon and select the form missing from your printed return
- Review the form and its instructions for omissions that pertain to your tax situation
- Review the Line-by-Line instructions for help on how the lines on a form function
- Make your correction(s)
- Select "Do the Math" and proceed with STEP 2

Continue to E-File Button

The button is at the bottom of STEP 2, Section 5. Select the “Continue to E-File button after you have completed all of your forms in STEP 1 and all of the required elements of STEP 2.

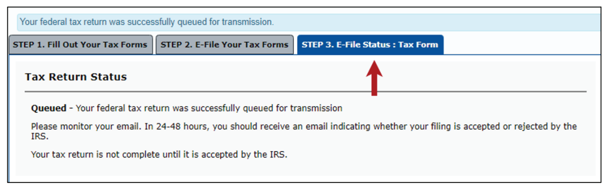


After selecting the button, you will receive a message that the information is incomplete or a message to check the “I agree” box and click the “Transmit My Return” button.

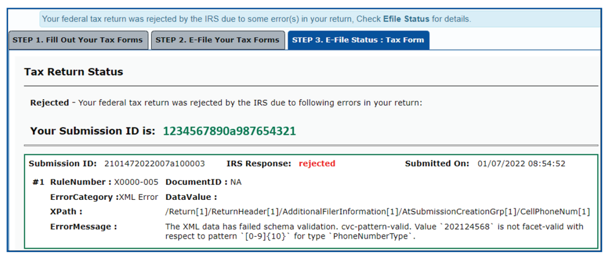


If you receive the incomplete message, you must resolve the problem before you can transmit the return.

Step 3 - E-File Status



After transmission, you will receive a screen stating your return has been “Successfully Queued” for transmission and to look for an email notification about Acceptance or Rejection of your return. Step 3 will provide updates on the status until the return is accepted.



Your return will be locked from additional entries unless it is rejected. Fix the rejections and re submit.

Note: DO NOT CONFUSE the “Transmission Successful” screen for the “Transmission Successful” email or with the email stating your return has been accepted or rejected.

Print Your Return for Your Records

After your return has transmitted and you received notification that the IRS has accepted your return, print a copy of your accepted return for your records, if you have not already done so.

IMPORTANT – The Free File Fillable Forms program shuts down every year, on or shortly after October 20. See "Before Getting Started." After that date, the developer erases all information from the server, and you will not have access to your account or return information.

In addition to saving a paper copy, you may also save a "soft copy" of your return on your hard drive or portable storage device. To save a soft copy, use the "Print Return" icon. When the new browser opens with your tax return in pdf format, use your browser's "File > Save as" function to save your soft copy.

Help with Free File Fillable Forms

Free File Fillable Forms relies on taxpayers using web-based self-assist resources to get Help with the program.

Filing an Extension (Form 4868)

Form 4868 – After creating an account, select the "File Extension" button. Enter your name, address and Social Security Number, and complete the rest of Form 4868. Transmit the extension by completing Step 2 for Form 4868. If you have a balance owed, review Step 2 Section 3 for Payment Options associated with filing an extension.

CAUTION! If you complete Step 2 Section 3 Box B "Pay by electronic withdrawal" but do not enter your payment amount on line 7 of Form 4868, your payment will not be made, even if your extension is accepted.

Form 2350 – Not Supported

Rejected Returns

The Internal Revenue Service will either accept or reject the return after you transmit (submit) it. You will receive an email from customer_service@freefilefillableforms.com when the IRS rejects your return. This email will list the reason(s) for rejection (error) and provide a link to resolve the rejection issue.

A rejection (error) has two parts:

1. The Business Rule Number and explanation

2. The Xpath

It is important to follow the instructions when searching for a solution to the error(s).

- Copy and paste your rejection email into the search box

- If you searched multiple errors and all the errors are not displayed in the results, search one error at a time and include both parts of the error, Business Rule and Xpath.

Functional Issues

(All Issues except Rejections)

If we discover a software bug that prevents you from completing or submitting (transmitting) your return, we will place the issue in the table on the Help page. The table will describe the problem and provide a “Tentative Fix” date. Other assistance on the Help page includes:

1. The Line-by-Line Instructions page provides information on how the most commonly used forms work. Many times, taxpayers believe they have encountered a software “bug” or “glitch” because they are not familiar with the program. This page is your best resource for determining how something is supposed to work.

2. Free File Fillable Forms supports most, but not all forms and schedules. Some of the supported forms and schedules have limits, which may prevent you from completing or transmitting your return. The Forms and Limitations page will let you know:

   a. The supported forms and schedules

   b. When the forms and schedules will become available

   c. Limitations that may prevent you from successfully completing the return

3. The Account Issues page provides basic information on the most common problems taxpayers have with creating or accessing their Free File Fillable Forms account. Many times, the issue is caused when attempting to create or access an account using an unsupported browser or operating system. Using non-recommended operating systems and/or browsers may cause technical problems you may not be able to resolve. Always comply with the recommendations on our Computer Requirements page.

   a. Error 500 Code - This is a website server error. The error is generally temporary (15 minutes or less). Once the host notices and corrects the error, you can access your account and continue working on your return. If you continue to receive the error, repeat the event that caused the error to occur and reply with the following:

      - The error message, including the ID number
      - The date and time the error occurred (please note your time zone)
      - The user ID and email address you are using for the account
      - Your computer operating system
      - The browser and browser version you are using

b. Error 503 Code - When you experience Free File Fillable Forms account access issues and/or have difficulty creating your account and experience a “Code 503” error message, please read the following list of items to check, review, and/or correct to proceed:

- Close all other programs and browsers other than the browser you are using to access your account.
- Clear your browser’s history before your next attempt to access or create your account.
- Create/use a one-word User ID of at least 6 alphanumeric characters (i.e., A, B, C, 1, 2, 3). Do not use special characters.
- Create/use a one-word, password. Review the information on creating an account.
- Double check the accuracy of the phone number provided during account creation.
- Ensure that all required create account fields have been filled-in before pressing the continue button.
- When prompted, be sure to print the account login information, record your User ID, password and security question answer exactly as entered for your records.

c. Changing Account Information - Click the ‘Update Your Account’ link on the upper right navigation bar.

d. Not receiving expected email - If you did not receive a confirmation email when you created an account, it is possible your spam filter is blocking the email. Check your spam (or junk) folder and look for an email from customer_service@freefilefillableforms.com

e. Not receiving an acknowledgement email - The email should arrive within 2 hours after you successfully transmit your return. It takes longer the closer you get to April 15. If you do not receive this email within 24 hours, do the following:

- Check your spam filter or junk mail folder for email from customer_service@freefilefillableforms.com
- If you still have not received an email you can check your return status by reviewing Step 3.

4. Transmission problems may occur after you select the "Continue to E-File" button, preventing the submission of your return to the IRS. Errors are briefly described. Select the "Fix" button to resolve these errors. Transmission errors also occur when you are using an incompatible browser, or it could be as simple as the internet connection stopped working. Review the Transmission Problem page for a list of things to check.

5. Printing, Display and Miscellaneous Forms issues

a) When you experience Display Issues, review and comply with the recommended Computer Requirements. A Print Issue could be a computer requirement issue, an incomplete form or simply a form that is not supposed to print. (See Review Your Return) The Print and Display Issues page lists some of these issues and their likely causes.

b) Entered Information Disappears- If you are using a recommended browser and are using the browser's autofill or add-on, such as Incognito or In Private, turn them off and then perform these steps:

- Access the form and line causing the problem
- Highlight the entry field causing the problem, hit your "Delete" key, then, with your cursor still in the field, hold down the "Backspace" key for five seconds.
- Save and exit the program
- Close all browser sessions except one and clear you cache and cookies
- Access your account and complete the form
- Delete the form if this does not resolve the problem

c) Negative numbers (or losses) - Generally, you must precede a negative number with the minus sign (-), unless the entry area has parenthesis around it. There are some instances where you may calculate a negative number, but the lowest acceptable figure for "some lines" is a zero. Always review the form instructions regarding the entry of a zero or negative number

d) Worksheets are not supported by the program. Print, fill them in and enter your results on the form asking for the worksheet calculation

e) Free File Fillable Forms supports the Identity Protection PIN (IP PIN) for the Taxpayer, Spouse and Dependents. If the IRS sent Notice CP01A, enter the six-digit PIN in the appropriate field(s). • Taxpayer and Spouse- Enter the IP PIN to the right of the “Occupation” (lower right corner of Form 1040). Make sure you enter the IP PIN into the correct field for the “Taxpayer” or “Spouse”, otherwise, your return will reject.

- The Dependent IP PIN is supported on Form 1040 for Form 2441 and Schedule EIC. On Form 1040, select the “Dependent Statement” button, under “Dependents and enter the IP PIN in column 7.

g) Information transfers from form to form. Some forms have a “relationship”. (Example: Form 1040 is the “parent” form to Schedule D and Schedule D is the “parent” to Form 8949) Amounts between your “parent” and child forms may not transfer unless you complete the related form to the point where the amounts should transfer. Review the related forms for completeness. Look closely at the parent form for missing personal information on Form 1040 (Name, Address, SSN, Filing Status and Dependents)

h) Writing in additional information – The IRS form instructions may tell you to write certain information somewhere on a line. Use the small grey fields, on the line, for this. See Additional Information Areas.

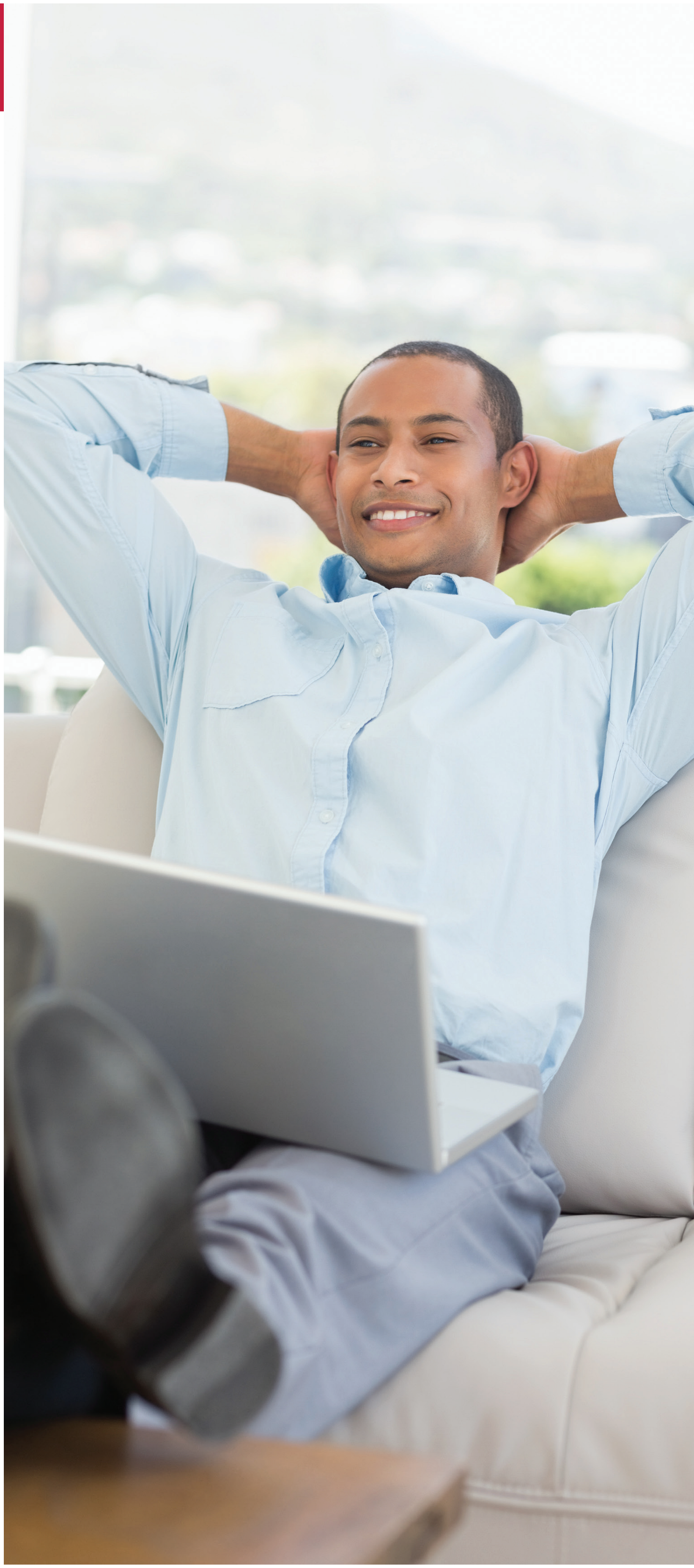
i) Calculations

- Calculated Fields – Some lines calculate for you. If you can manually enter a number on a line, do not expect it to calculate for you. To get a number to calculate on the line, you must first complete the lines, which should be included in the calculation and then select “Do the Math.” If a line is calculated, you cannot override the calculation

- Incorrect Calculation - Calculations derive from information entered on other lines, so make sure that information is correct. Once you have verified the miscalculation is not a function of your entries, contact us about the issue.

6. International / Military / Foreign Filers –Review our International Filer’s page for assistance with particular forms and entering addresses. When creating an account, you must have a 10-digit U.S cell phone number that accepts text messages. Please note that in order to validate your account creation, both a valid email address and valid cell phone number that can receive text messages is required.

Accepted Returns



Once the IRS has accepted your return, you cannot interrupt acceptance processing. Processing usually takes 21 days or less. Any issue that arises after you receive an email that the IRS has accepted your return is an issue between you and the Internal Revenue Service.

- Incorrect Bank Routing Number or Account Number – You should contact your bank if you entered the correct routing number but an incorrect account number. This can determine if the incorrect account number belongs to someone else. If the IRS determines it cannot direct deposit the refund, you will receive a paper check. Call 1800-829-1040 for more assistance.

- Balance Owed Returns – Review your bank transactions to ensure payment was processed. It is the policy of the Internal Revenue Service to process payments as soon as possible. If your payment was not made, check with your financial institution and call IRS customer service at 1800-829-1040.

- Refund Returns –

    o Check Where's My Refund?

    o If you entered the wrong banking information, check with your financial institution and call IRS customer service at 1800-829-1040

- Amended Returns (Form 1040X) – If you discovered a mistake on your return, review Filing an Amended Return.

Other Issues and Assistance

We suggest you start your search for assistance on the Tax Information for Individuals page.

Do you think you are a victim of ID Theft?

Tax Law Help - If you need help understanding what information you should enter on a line, refer to the IRS instructions for the relevant form or schedule. There is a link for these instructions at the bottom of each Free File Fillable Forms screen. Publication 17 is also a useful resource for information. The help available for this program, Free File Fillable Forms, does not include interpreting the tax code or other tax assistance.

For more assistance with answering Tax Law Questions, consider these resources:

- Use the Interactive Tax Assistant
- Visit an IRS local Taxpayer Assistance Center
- Use Tax Topics to investigate specific tax issues
- IRS Services for Individuals – Publication 5136-A
- Access the IRS website and enter your KEYWORD to search for your tax topic
- If you still need tax law help, contact the IRS, toll-free at 1-800-829-1040
- If you have a hearing impairment, contact the IRS, toll-free at 1-800-829-4059 (TDD)
- If you live outside the United States, visit the International Taxpayers page on IRS.gov

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