

My office provides assistance to constituents who are having problems with the Internal Revenue Service (IRS). If you have tried to resolve a problem with the IRS and have run into problems, we might be able to help.

Please contact my Bakersfield office for assistance.

Congressman Kevin McCarthy
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Frequently Asked Questions:

1. Is there an age limit on claiming my children as dependents?
2. How much does an unmarried dependent student have to make before he or she has to file an income tax return?
3. If I claim my daughter as a dependent because she is a full-time college student, can she claim herself as a dependent when she files her return?
4. Can I receive a tax refund if I am currently in a payment plan for prior year's federal taxes?
5. For head of household filing status, do you have to claim a child as a dependent to qualify?
6. What should I do if I made a mistake on my federal return that I have already filed?
7. What is a split refund?
8. How do I know if I have to file quarterly individual estimated tax payments?

1. Is there an age limit on claiming my children as dependents?

Answer: Age is a factor in the qualifying child test, but a qualifying relative can be any age.

As long as the following dependency exemption tests are met, you may claim him or her:

1. Qualifying child or qualifying relative test
2. Dependent taxpayer test
3. Citizenship or resident test
4. Joint return test

For additional information please see Publication 501, Exemptions, Standard Deduction, and Filing Information at IRS.gov.

2. How much does an unmarried dependent student have to make before he or she has to file an income tax return?

Answer: If you are an unmarried dependent, you must file a tax return if your earned and/or unearned income exceeds certain limits.

- To find these limits refer to Filing Requirements for Dependents in Publication 501, Exemptions, Standard Deduction, and Filing Information at IRS.gov.
- Even if you do not have to file, you should file a federal income tax return to get money back if any of the following apply:
 1. You had income tax withheld from your pay.
 2. You qualify for the earned income credit.
 3. You qualify for the additional child tax credit.

For additional information please see Tax Information for Students at IRS.gov.

3. If I claim my daughter as a dependent because she is a full-time college student, can she claim herself as a dependent when she files her return?

Answer: If you claim your daughter as a dependent on your income tax return, she cannot claim herself on her income tax return.

- If an individual is filing his or her own tax return, and the individual can be claimed as a dependent on someone else's return, the individual cannot claim his or her own personal exemption.
- In this case, your daughter should check the box on her return indicating that someone else can claim her as a dependent.

For additional information please see Publication 501, Exemptions, Standard Deduction, and Filing Information at [IRS.gov](https://www.irs.gov).

4. Can I receive a tax refund if I am currently in a payment plan for prior year's federal taxes?

Answer: As a condition of your agreement, any refund due you in a future year will be applied against the amount you owe.

- Continue making your installment agreement payments as scheduled because your refund is not considered as a substitute for your regular payment due.
- You may not get all of your refund if you owe certain past-due amounts, such as federal tax, state tax, a student loan, or child support. You can contact Financial Management Service (FMS) toll-free at 800-304-3107.
- The IRS will automatically apply the refund to the taxes owed.

To request an installment agreement, please see Form 9465 (PDF) at [IRS.gov](https://www.irs.gov).

5. For head of household filing status, do you have to claim a child as a dependent to qualify?

Answer: In certain circumstances, you do not need to claim the child as a dependent to qualify for head of household filing status, such as when the qualifying child is unmarried and is your child, grandchild, stepchild, or adopted child.

For more information please see Publication 501, Exemptions, Standard Deduction, and Filing Information at [IRS.gov](https://www.irs.gov).

6. What should I do if I made a mistake on my federal return that I have already filed?

Answer: It depends on the type of mistake that you made:

- Many mathematical errors are caught in the processing of the tax return itself.
- If you did not attach a required schedule, the IRS will contact you and ask for the missing information.
- If you did not report all your income or did not claim a credit, you should file an amended or corrected return using Form 1040X (PDF).

When filing an amended or corrected return:

- Include copies of any schedules that have been changed or any Form W-2 (PDF) you did not include.
- Generally, to claim a refund, the Form 1040X must be received within three years after the date you filed your original return or within two years after the date you paid the tax, whichever is later.
- Please allow the IRS 8-12 weeks to process an amended return.

For additional information please see Tax Topic 308, Amended Returns at IRS.gov.

7. What is a split refund?

Answer: A split refund lets you divide your refund, in any proportion you want, and direct deposit the funds in up to three different accounts with U.S. financial institutions.

To request a direct deposit of refund to more than one account, please see Form 8888 (PDF) at IRS.gov.

8. How do I know if I have to file quarterly individual estimated tax payments?

Answer: You must make estimated tax payments for the current tax year if both of the following apply:

- You expect to owe at least \$1,000 in tax for the current tax year, after subtracting your withholding and credits.
- You expect your withholding and credits to be less than the smaller of:
 - o 90% of the tax to be shown on your current year's tax return, or
 - o 100% of the tax shown on your prior year's tax return. (Your prior year tax return must cover

all 12 months.)

There are special rules for:

- Certain small business taxpayers for periods beginning 2009
 - Certain taxpayers with higher adjusted gross income
 - Farmers and commercial fishermen
 - Aliens
 - Estates and Trusts
 - For additional information please see Publication 505, Tax Withholding and Estimated Tax and Form 1040-ES, Estimated Tax for Individuals (PDF) at IRS.gov.
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Contact the **Taxpayer Advocate Service**:

The Taxpayer Advocate Service is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. The service is free, confidential, tailored to meet taxpayer's needs, and available for businesses as well as individuals. To request assistance from the Taxpayer Advocate Service, please fill out Form 911 (PDF) at IRS.gov and mail or fax it to the local Taxpayer Advocate Service office below.

Taxpayer Advocate Service
55 South Market Street, Stop 0004
San Jose, CA 95113
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Toll-free Phone: 1-877-777-4778
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