

Five Easy Steps to Get \$30-\$60 Free

How to Request a Standard Telephone Excise Tax Refund If You Don't File a Federal Income Tax Return

The **Telephone Excise Tax Refund (TETR)** is designed to refund previously collected federal excise taxes on long-distance and bundled telephone services. The tax was ruled illegal by a court in 2006 and its collection was stopped. A refund is generally available to anyone who paid for a landline, wireless, or Voice over Internet Protocol (VoIP) phone service between Feb 28, 2003 and August 1, 2006.

Most taxpayers apply for a refund on their 2006 federal income tax return. For those who do not have an obligation to pay federal income taxes (the case for many very low-income families and retirees), the special **Form 1040EZ-T¹** is available to make refund requests. This form can be downloaded at www.irs.gov, found at some libraries and post offices, or you can call IRS (toll-free - 1-800-829-1040) to be mailed a copy.

You have until 2010 to file a claim. Those who filed a '06 income tax return can amend their return to still claim a refund. Those using a 1040 EZ-T need only send in the form by the 2010 tax filing deadline. **No documentation is needed for a standard refund of \$30-\$60.** To claim the actual taxes you paid, you must additionally file Form 8913 and provide documentation.

Five Easy Steps to a Standard Refund Using a 1040 EZ-T:

STEP 1. Determine Your Eligibility

You can file Form 1040-EZ-T to request your TETR refund **if all three of these three statements are TRUE** as pertains to you:

- You are **not required** to and did **not file** a federal individual income tax return.
- You paid for long-distance or bundled telephone service between February 28, 2003, and before August 1, 2006, on which you paid the federal telephone excise tax.
- You have **not** already received or requested a credit or refund for the federal telephone excise tax from your telephone provider.

STEP 2. Determine Your Number of Exemptions

Once you've determined you're eligible, now you must determine how many exemptions you qualify for **as if** you were filing an individual income tax form. This is because the standard refund amount you're eligible to receive is determined by this number.

While IRS Publication 501² details how to determine your number of exemptions, generally speaking, you're able to claim a personal exemption for you, your spouse and each of your dependents. For example, if you are married, with two kids, you would have four (4) exemptions. (You cannot claim exemptions if someone already claims you as their dependent.)

STEP 3. Determine Your Standard Refund Amount

Determine your standard refund, between \$30 and \$60, by your number of exemptions:

1 exemption - \$30	3 exemptions - \$50
2 exemptions - \$40	4+ exemptions - \$60

STEP 4. Fill Out Form 1040EZ-T

On Form 1040EZ-T, fill in the required information:

- First name, middle initial and last name. If applicable, spouse's first name, middle initial and last name.
- Social security number (SSN).^{*} If applicable, spouse's social security number.
- Home address, apartment number, city, state and ZIP code.
- Number of exemptions, determined in STEP 3. (Line 1a.)
- If you want your refund directly deposited in your bank account, you will need to know your (1.) routing number, (2.) your account number and (3.) whether it is a checking or savings account. (Lines 1b-1d.) Using direct deposit is a quicker way to receive your refund, but not required.

^{*} If you and/or your spouse do not have a social security number, see page 2 of Form 1040EZ-T (pasted below) on requesting a SSN or using alternative documentation.

STEP 5. Send Form 1040EZ-T to IRS

Social Security Number (SSN) – from Page 2 of Form 1040EZ-T (2006), IRS¹

To apply for an SSN, fill in Form SS-5 and return it to the Social Security Administration (SSA). You can get Form SS-5 online at www.socialsecurity.gov, from your local SSA office, or by calling the SSA at 1-800-772-1213. Check that your SSN is entered correctly and agrees with your social security card.

If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, enter your ITIN if you have one. If you do not have an ITIN, leave the space blank. But to get your refund, you must attach to Form 1040EZ-T a certified or notarized copy of your valid passport.

If you do not have a valid passport, then you must attach certified or notarized copies of at least two of the documents listed [below]. The documents must be current (not expired) and verify your identity (that is, contain your name that matches your name on Form 1040EZ-T). At least one document must contain your photograph and one document must verify your foreign status. Do not attach copies of expired documents. Do not attach original documents because they will not be returned to you.

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| <ul style="list-style-type: none"> • National identification card (must show photograph, name, current address, date of birth, and expiration date). • U.S. driver's license. • Civil birth certificate. • Foreign driver's license. • U.S. state identification card. | <ul style="list-style-type: none"> • Foreign voter's registration card. • U.S. military identification card. • Foreign military identification card. • U.S. visa issued by the U.S. Department of State. • U.S. Citizenship and Immigration Services (USCIS) photo identification. |
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The copies must be:

- Certified by the issuing agency or official custodian of the original record, or
- Notarized by a U.S. notary public legally authorized within his or her local jurisdiction to certify that the document is a true copy of the original. To do this, the notary must see the valid, unaltered original document and verify that the copy conforms to the original. U.S. notaries public are available at U.S. embassies and consulates worldwide. Foreign notaries are acceptable as outlined by the Hague Convention.

¹ www.irs.gov/pub/irs-pdf/f1040ezt.pdf

² <http://www.irs.gov/pub/irs-pdf/p501.pdf>