Tax Resources

*****Tempus Unlimited Inc. is not the employer and cannot provide tax advice. Please consult your tax professional for advice*****

Questions related to Federal Income Tax, Social Security, and Medicare, go to:

- https://www.irs.gov/

Commonly Used Forms and Publications

- About Form W-2, Wage and Tax Statement
  - https://www.irs.gov/forms-pubs/about-form-w-2

- About Form W-4, Employee's Withholding Certificate
  - https://www.irs.gov/forms-pubs/about-form-w-4

- Withholding Tax
  - Publication 15-T, Federal Income Tax Withholding Methods:
    - https://www.irs.gov/forms-pubs/about-publication-15-t
  - Tax Withholding Estimator (IRS):
    - https://www.irs.gov/individuals/tax-withholding-estimator

- Employment Tax
  - Publication 926, Household Employer's Tax Guide:
    - https://www.irs.gov/forms-pubs/about-publication-926

- Earned Income Tax Credit
  - Publication 596, Earned Income Credit:
    - https://www.irs.gov/forms-pubs/about-publication-596
  - EITC Assistant (IRS):
    - https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit/use-the-eitc-assistant

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How do I change my Federal tax withholding?

- Complete Form W-4 Employee's Withholding Certificate
- Link to Form W-4 on Tempus website:
  - W-4
- Link to Sample W-4 on Tempus website:
  - W-4 SAMPLE

Questions on Difficulty of Care Federal Income Tax Exclusion (Notice 2014-7)

- Read information about the Difficulty of Care Federal Income Tax Exclusion on the IRS Website at:
  - https://www.irs.gov/individuals/certain-medicaid-waiver-payments-may-be-excludable-from-income

- TaxPayer Advocate (IRS):
  - https://www.taxpayeradvocate.irs.gov/news/tax-tips/taxtips-certain-medicaid-waiver-payments-may-be-excludable-from-income/2020/06/

- Application for the Difficulty of Care Federal Income Tax Exclusion on Tempus website:
  - Difficulty of Care Federal Income Tax Exclusion Form
  - Complete Section A to Apply for Difficulty of Care Federal Income Tax Exclusion
  - Complete Section B to Terminate Difficulty of Care Federal Income Tax Exclusion

Overtime Wages Federal Tax deduction

- Under recently enacted federal law, for years 2025 through 2028, in certain circumstances, a DCW can claim a deduction for overtime compensation that is reported on Form W-2, Form 1099, or other specified statement furnished to the individual. For tax year 2025, the amount of overtime compensation qualifying for this deduction will be found on Form W-2 in Box 14 using code "QOC." For tax years 2026 through 2028, this amount will be found on Form W-2, Box 12 using code "TT."

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