

# 納稅人如果欠稅並錯過 4 月 18 日報稅截止日,應現在報稅以減少罰款和利息;申請 2021 年的子女稅優惠還為時不晚

IR-2022-91, 2022 年 4 月 19 日

華府 — 美國國稅局鼓勵錯過周一 4 月 18 日報稅截止日的納稅人儘快報稅。雖然可獲得退稅的納稅人不會因逾期報稅而產生罰金,但那些欠稅並錯過截止日但未申請延期的納稅人,應迅速報稅以減少罰款和利息。

不欠國稅局稅款的家庭仍然可以在 2025 年 4 月 15 日之前任何時候、提交 2021 年稅表並申請 2021 納稅年度的子女稅優惠,而不會受到任何處罰。今年也標誌着波多黎各許多有子女的家庭在歷史上第一次有資格申請子女稅優惠,該優惠額已擴大至每名子女最高 3,600 美元。

**一些納稅人自動有資格獲得額外的時間來報稅和繳納到期稅款,而無需繳納罰款和利息,包括:**

\* 在戰區服役過或正在服役的軍人。他們可能有資格獲得至少 180 天的額外延期(英文)來報稅和支付稅款。

\* 戰區或者支持軍隊的應急行動中的協助人員。他們也可能有資格獲得至少 180 天的報稅和付款延期(英文)。

\* 美國境外的納稅人。在美國和波多黎各以外生活和工作的美國公民與稅法定義的居民,包括不符合戰區延期資格的服役軍人,可能有資格獲得 2 個月的報稅和付款延期(英文)。

\* 一些受災民衆。那些符合條件的人有更多時間報稅以及支付他們所欠的稅款。

**報稅來獲得退稅,沒有罰款**

有些人可能會選擇不報稅,因為他們的收入沒有達到申報的要求。但他們可能會錯過收到退稅的機會。獲得退稅的唯一方法是提交稅表。如果納稅人可以收到退稅,那么在 4 月 18 日截止日之後報稅不會受到處罰。國稅局鼓勵納稅人使用電子報稅選項,包括使用 10 月 17 日之前在國稅局官網 IRS.gov 上提供的國稅局免費

報稅工具,來以電子方式準備和提交 2021 年的稅表。

雖然大多數稅收優惠與抵免可用于減少所欠稅款,但有一些優惠抵免允許納稅人就超出其欠款的部分領到錢。這些可退稅的優惠抵免的最常見例子是收入所得稅抵免、兒童及被撫養人看護費用優惠(英文)以及子女稅優惠(英文)。那些通常不報稅且不符合第三輪經濟影響補助金資格的人或沒有領到補助金全額的人,可能有資格在提交 2021 年稅表時申請 2021 年紓困金退稅額。納稅人經常因為沒有報稅而錯過申請這些以及其他本有資格獲得的優惠抵免,從而錯失了領到退稅的機會。

通常,對於使用電子報稅並選擇經轉帳直接存款的納稅人,國稅局百分之九十的情況下會在不到 21 天的時間內發放退稅。但是,某些情況下稅表可能需要額外審查或需要更長時間處理。國稅局按收到的順序處理紙質稅表。

納稅人可以使用國稅局官網 IRS.gov 上的“我的退稅在哪里?”工具、IRS2Go 或者致電自動退稅熱線 800-829-1954 來查詢他們的退稅情況。納稅人需要稅表上的主要社會安全號碼、報稅狀態和預期退稅金額。退稅狀態信息每天更新一次,通常是夜間更新,因此無需更頻繁地查看。

**報稅以減少罰款和利息**

納稅人應儘快報稅並支付所欠稅款,以減少罰款和利息。延期報稅不是延期支付稅款。延期報稅提供了額外六個月時間,從而使新的報稅截止日成為 10 月 17 日。罰金和利息適用於 4 月 18 日之後所欠的稅款,而稅款與罰金也應支付利息,直到餘額全部付清。

報稅並儘可能多地支付稅款是關鍵,因為逾期報稅罰款和逾期繳稅罰款累積起來很快。

即使納稅人無法立即支付所欠稅款的全部金額,他們仍應提交稅表以減少延遲報稅可能帶

來的罰款。國稅局為欠稅但無力支付的納稅人(英文)提供了多種選擇。

通常,不報稅的罰款是報稅逾期的每個月或部分月所欠稅款的 5%,最多為 5 個月,如果任一月份不報稅罰款與不繳稅罰款同時適用,則不報稅罰款會根據不繳稅罰款額而有所減少。如果在報稅截止日後超過 60 天以上提交稅表,則最低罰款為 435 美元或未繳稅款的 100%,以較低者為準。

不繳稅的罰款率一般為每月或部分月末繳稅款的 0.5%,直到稅款全部繳清或達到 25%。該費率會有所變化。如需更多信息,請參閱 IRS.gov/penalties。

納稅人如果在過去三年內有按時報稅與繳納稅款並滿足其它重要要求,包括支付或安排支付任何到期稅款,則可能有資格獲得罰款寬減。如需更多信息,請參閱國稅局官網 IRS.gov 上的首次罰款減免頁面。

在 IRS.gov/Payments 上以電子方式繳納到期稅款



## Governor DeWine Launches Southwest Ohio Branch of the Ohio Narcotics Intelligence Center

### Law Enforcement Officers at SW Ohio ONIC



(WEST CHESTER, Ohio)— Ohio Governor Mike DeWine today officially launched operations at the newest division of the Ohio Narcotics Intelligence Center (ONIC).

The new southwest Ohio ONIC office is staffed with criminal intelligence analysts and computer forensic specialists who help local law enforcement agencies trace drug trafficking organizations back to their ringleaders and suppliers through intelligence-driven investigations.

Governor DeWine first launched the ONIC in 2019 with offices in Columbus and Cleveland. Due to statewide demand for ONIC's services, Governor DeWine worked with the Ohio General Assembly to secure additional funding to create new offices in northwest and southwest Ohio.

ONIC-Toledo officially launched last week.

"As drugs continue to flow into our country from the southern border, the expansion of our Ohio Narcotics Intelligence Center into southwest Ohio shows our state's ongoing commitment to doing all we can to rid our communities of deadly narcotics," said Governor DeWine. "Digital evidence continues to play an increasing role in the drug trade, and our ONIC teams offer expert criminal intelligence and technical forensic support to help our local law enforcement officers intercept drugs and dismantle drug trafficking organizations."

Since the ONIC's inception, intelligence analysts and forensic specialists have assisted in nearly 2,000 criminal investigations involving the extraction and analysis of more than 4,300 cell phones, over 5 million images and videos, and more than 5 million text messages.

The Ohio Narcotics Intelligence Center is a division of the Ohio Department of Public Safety.

## Justice Department Secures Settlement with UPS to Resolve Immigration-Related Discrimination Claims

WASHINGTON — The Department of Justice announced today that it reached a settlement with United Parcel Service Inc. (UPS). The settlement resolves the department's claims that UPS violated the Immigration and Nationality Act (INA) when it discriminated against a non-U.S. citizen by requesting that he present additional documents to prove his permission to work after the worker had already provided sufficient proof.

"When checking an individual's permission to work, employers cannot ask for more documents than necessary based on a worker's citizenship status," said Assistant Attorney General Kristen Clarke of the Justice Department's Civil Rights Division. "The Civil Rights Division is committed to protecting workers from unnecessary document requests based on citizenship status and national origin."

The department's investigation determined that UPS discriminated against a newly hired lawful permanent resident in Jacksonville, Florida, by asking him for his Permanent Resident Card and "work visa," to prove his permission to work, even though he had already shown his driver's license and unrestricted social security card, which were sufficient proof. UPS asked for the additional documents after getting a data entry error notification from the propriety software program the company uses to access E-Verify and verify workers' permission to work. When UPS received the notification, the company asked the worker for additional documents instead of checking for a simple data entry error, as the company did when it received such notices for U.S. citizen workers.

The INA's anti-discrimination provision prohibits employers from asking for unnecessary documents — or specifying the type of documentation a worker should present — to prove their permission to work, because of a worker's citi-

zenship, immigration status or national origin. Under the settlement, UPS will pay a civil penalty, train employees about how to properly handle notices about data entry errors, and be subject to department monitoring.

The Civil Rights Division's Immigrant and Employee Rights Section (IER) is responsible for enforcing the anti-discrimination provision of the INA. The statute prohibits citizenship or immigration status and national origin discrimination in hiring, firing or recruitment or referral for a fee; unfair documentary practices; and retaliation and intimidation.

Learn more about IER's work and how to get assistance through this brief video. Job applicants or employees who believe they were discriminated against based on their citizenship, immigration status or national origin in hiring, firing, recruitment or during the employment eligibility verification process (Form I-9 and E-Verify); or subjected to retaliation, can file a charge. The public also can contact IER's worker hotline at 1-800-255-7688; call IER's employer hotline at 1-800-255-8155 (1-800-237-2515, TTY for hearing impaired); email IER@usdoj.gov; sign up for a free webinar; or visit IER's English and Spanish websites. Subscribe to GovDelivery to receive updates from IER.



## 注册會計師事務所

**National Tax and Accounting Inc**

公司地址: 92 Northwoods Blvd, STE A, Columbus, OH 43235

中英文電話: 614-962-0868 郵箱: fred@nationaltax.net 微信號: Nationaltax

成立于 1999 年,具有豐富的稅務和會計經驗,人力資源雄厚,價格合理。多年來為公司、個人提供完善、精準的稅務申報和其它會計服務,為客戶合理合法省稅。

事務所提供以下服務:

- \* 個人稅務申報
- \* 公司會計服務
- \* 員工工資及相關稅務
- \* 公司稅務申報
- \* 公司稅務計劃
- \* 公司成立登記註冊



### 一站式的服務,省心又省錢

## State Farm Jonathan Yu 辦公室

Yu Ins and Fin Svcs Inc  
Jonathan Yu, Agent  
1930 Crown Park Ct. Ste 140  
Columbus, OH 43235  
Bus: 614-885-9507  
我們精通中文

State Farm® 提供各種保險的一站式服務,讓您 省時省心更省錢,如果您把汽車和房子一起投保 State Farm,就可平均節省 \$761 保費!

沒有保險的可以幫您做下報價。有保險的話可以重新幫您做報價,或許能幫您省一些錢。汽車,房屋,人壽保險,銀行,理財都可以呦!

**向更好邁進™ 現在就打電話給我!**

2019 年客戶平均年度節省金額是以 年全國性問卷調查中報稱在轉用 State Farm 後獲得節省的新投保人為標準。State Farm 保險的保單、申請表格,以及必要通知均以英文書寫。  
State Farm - Bloomington, IL

1205678