

IRS Guide to

Free
Tax Services

\$0

Information Worth Knowing

Filing Options, Publications and Resources

News via YouTube and Twitter

Seminars and Podcasts

Tax Year 2010



IRS.gov



Extra money could be closer than you think.

You've looked high and low for ways to stretch your paycheck. The answer could be the Earned Income Tax Credit. Doesn't matter if you're single or married, have kids or not. If you worked some or all of 2010 and made less than \$48,000, you could qualify for up to \$5,600 extra back from the IRS.



Life's a little easier with  **eitc**
earned income tax credit
1.800.829.1040 ■ irs.gov/eitc

IRS Guide to Free Tax Services

TAX YEAR 2010

The 2010 tax season is here, and the IRS provides this booklet to help you. Publication 910, IRS Guide to Free Tax Services, lists and explains the many tools, information and services that the IRS provides to help you meet your tax obligations. It also covers recorded tax information and automated information about your refund. Most of these resources are available for free.

And, there is a wealth of information, in both English and Spanish, online. At IRS.gov you will find tax information for individuals, businesses, and charities as well as resources for tax professionals. You can download all IRS forms and publications—including this one—from the website. Learn about digital resources at the IRS Multimedia Center and the IRS New Media page. The IRS also has additional online resources, including YouTube channels in English, Spanish, and ASL (American Sign Language) available at www.youtube.com/irsvideos.

Thank you for taking the time to learn about your responsibilities as a taxpayer. Visit IRS.gov for more information.

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THE IRS MISSION

“Provide America’s taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.”



IRS.gov

Free Products and Services

The Internal Revenue Service produces and provides publications, forms, and other tax material and information to help taxpayers meet their tax responsibilities. Materials are available by telephone or mail, at most local IRS offices and other community locations, and at IRS.gov.

IRS.GOV

IRS.gov is the best place to get information on how to interact with the IRS electronically. The website includes information on electronic filing (e-file) and payment options for individuals and businesses.

In addition, you will find tax forms and publications, instructions, where to file addresses, the latest tax law changes, specific tax information for individuals and businesses, information on tax refunds, subscription services, and much more. There are also special information sections like "Where's My Refund?". IRS.gov is available 24 hours a day, 7 days a week.

COMMUNITY BASED OUTLET PROGRAMS

You can always get tax material at IRS.gov and at most IRS offices, but the IRS also provides federal tax materials to many public and private institutions to offer easy availability for taxpayers. Places where you can find additional tax material include:

- Post offices
- Libraries
- Copy centers and office supply stores
- Places of employment
- Credit unions
- Grocery stores and pharmacies, and
- Local government offices

ACCESSIBLE IRS TAX PRODUCTS

Most IRS tax products are available in alternative formats such as Braille, large print, HTML, ASCII text, and speech friendly PDF. Visit the accessibility page on IRS.gov for a current list of accessible products available for download. If you cannot find the product you are looking for on our website, please call our forms ordering number at 800-829-3676.

IRS DVD

Publication 1796, *IRS Tax Products DVD*, contains current and prior year tax forms, instructions, publications, and other useful tax information. It can be ordered from the National Technical Information Service (NTIS), by calling toll-free (877) 233-6767 or via the Internet at www.irs.gov/cdorders. (There is a \$30 fee for this item.)

E-NEWS SUBSCRIPTION SERVICES

Free e-News subscription services are available at IRS.gov — click on "Newsroom," then "e-News Subscriptions." You can subscribe to any of the electronic subscriptions listed there.

e-News for Tax Professionals: *IRS e-News for Tax Professionals* provides the latest national news for the tax professional community and links to resources on IRS.gov.

IRS Newswire: Subscribe to *IRS Newswire* to get news releases by e-mail from the IRS National Media Relations Office.

IRS Guidewire: *Guidewire* subscribers are notified by e-mail when the IRS issues advance copies of tax guidance such as Revenue Rulings, Revenue Procedures, Announcements, Notices and Regulations.

Employee Plans News: E-mailed quarterly, this newsletter is geared to retirement plan professionals, providing them with information about current developments and upcoming events within the retirement plans area.

Tax Stats Dispatch Mailing List: Get announcements covering the most recent tax statistics.

e-News for Small Businesses: This is a source of updates, reminders, and other information for small business owners and self-employed individuals.

e-News for Payroll Providers: This new subscription service, issued monthly, pinpoints issues of importance to payroll professionals who aid business clients with their taxes.

ITG Newsletter: Published by the Indian Tribal Governments office, these newsletters are issued quarterly during the year and provide information about current developments and upcoming events of interest to all tribal governments as well as information tailored specifically for the identified tribal area.

FSLG Newsletter: Issued periodically, the FSLG newsletter from the Federal, State and Local Governments office of the Tax Exempt and Government Entities Operating Division, focuses on employment tax, information reporting, and other federal tax issues affecting government entities.

QuickAlerts: QuickAlerts is a free, 24/7 online service that disseminates mass e-file messages, within seconds, to all subscribed individual and business e-file software developers, transmitters and Authorized IRS e-file Providers.

Retirement News for Employers: This quarterly newsletter provides information about establishing and maintaining retirement plans and is targeted at business owners.

Exempt Organizations Update: This update is for tax professionals and representatives of tax-exempt organizations who want e-mail updates and alerts from the IRS about developments in exempt organizations tax law and regulations, upcoming IRS training, events, and more.

TAXPAYER ADVOCATE SERVICE

The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly, and that you know and understand your rights. We offer free help to guide you through the often-confusing process of resolving tax problems that you haven't been able to solve on your own. Remember, the worst thing you can do is nothing at all.

TAS can help if you can't resolve your problem with the IRS and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You have tried repeatedly to contact the IRS but no one has responded, or the IRS has not responded to you by the date promised.

If you qualify for our help, we'll do everything we can to get your problem resolved. You will be assigned to one advocate who will be with you at every turn. We have offices in every state, the District of Columbia, and Puerto Rico. Although TAS is independent within the IRS, our advocates know how to work with the IRS to get your problems resolved. And our services are always free.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our tax toolkit at www.taxtoolkit.IRS.gov can help you understand these rights.

If you think TAS might be able to help you, call your local advocate, whose number is in your phone book and on our website at www.IRS.gov/advocate. You can also call our toll-free number at 1-877-777-4778.

NOTE

To protect your privacy, the e-mail addresses you furnish will only be used to provide the subscriptions you request and to make improvements to this service. Your e-mail addresses will not be sold, used, or shared for any other purpose or with any other party.

TAS also handles large-scale or systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at www.irs.gov/advocate.

THE OFFICE OF APPEALS

The Office of Appeals provides an administrative forum for resolving tax disputes between taxpayers and the IRS. We work with you to informally settle tax disputes in an effort to avoid a formal court hearing. It is our job to make an independent review of your case file and consider positions taken by both you and the government, and we strive to resolve disputes fairly and impartially to both parties. Most often, tax disputes arise from the examination of tax returns or attempts to collect unpaid liabilities.

Our Appeals website, www.irs.gov/appeals, offers the following information to assist you:

- Is Appeals the place for you?
- Are you ready to request an Appeals conference or hearing?
- Preparing a request for Appeals
- What can you expect from Appeals?
- Online videos and podcasts of the Appeals process

THE OFFICE OF PRIVACY

The Office of Privacy ensures that the personally identifiable information you provide to the IRS is protected. We review IRS information systems regularly to certify that they collect only the information the agency needs to do its job or to respond to your requests for service. We want taxpayers to remain confident in our ability to protect personal information. You can be sure that

the personal and tax information you give the IRS is safe and that it is used only for the purposes of tax administration.

The Office of Privacy is here to help you with privacy concerns. We can be reached by e-mail at: privacy@IRS.gov.

REQUESTING IRS RECORDS UNDER THE FREEDOM OF INFORMATION ACT

The Freedom of Information Act (FOIA), 5 U.S.C. § 552, provides public access to agency records unless protected from disclosure by one of the FOIA's nine exemptions or three exclusions. The FOIA applies to records created by federal agencies and does not cover records held by Congress, the courts, or state and local government agencies.

The Internal Revenue Service complies with the FOIA by:

- Maintaining publicly available materials on the Internet in the IRS Electronic Reading Room,
- Staffing the IRS Freedom of Information Reading Room at 1111 Constitution Avenue, NW, Washington, DC 20224 (call 202-622-5164), and
- Responding to written requests for agency records not available in the Reading Room.

While many FOIA requests are processed without charge to the requester, some may be subject to fees for duplication and, in some cases, for the time expended searching for and reviewing records.

Additional information relating to fees and other FOIA access questions may be found at www.irs.gov/foia/index.html.

● New media!

The IRS uses new and social media tools to share the latest information on tax changes, initiatives, products and services, including:

● YouTube

The IRS has video channels that provide short, informative videos on various tax related topics in English, American Sign Language (ASL) and a variety of foreign languages.

● Twitter

IRS tweets include various tax-related announcements, news for tax professionals and hiring initiatives.

● Podcasts

The IRS creates audio files for use in podcasts. These short audio recordings provide useful information on one tax-related topic. These files are available for download at IRS.gov and on iTunes.

Get connected. ●

Visit the IRS New Media webpage at <http://go.usa.gov/aYB> to learn more.

Note that this URL is case sensitive.

Free Education and Assistance Programs

The IRS has programs that offer free assistance with tax return preparation and tax counseling through volunteers trained and certified in tax law by the IRS. Call the IRS toll-free at 800-829-1040 or go to IRS.gov. Search: *community network* for more information on the times and locations of assistance or to learn how to become a volunteer.

VOLUNTEER INCOME TAX ASSISTANCE (VITA)

The VITA program offers free tax help to people with low-to-moderate incomes including the elderly, persons with disabilities and those having limited English proficiency who cannot afford paid professional assistance. Volunteers trained in tax law help prepare basic tax returns at VITA sites generally located in community and neighborhood centers, libraries, schools, shopping malls and other convenient locations. Many locations also offer free electronic filing.

Volunteers include college and high school students, law students, members of professional business and accounting organizations, and retirement, religious, military, and community groups.

Volunteers have many opportunities to take part in various VITA program activities including:

- Preparing tax returns
- Screening taxpayers
- Recruiting volunteers
- Conducting quality reviews
- Assisting with computers
- Interpreting languages
- Teaching taxpayers to prepare their own returns
- Managing a VITA site, and
- Coordinating publicity

For more information about the VITA program, or to find a location in your area, call the IRS at 800-829-1040.

If you wish to become a VITA volunteer, the IRS provides VITA training material. Training is conducted at times and locations convenient for volunteers. Generally, these sessions are offered December through January each year.

TAX COUNSELING FOR SENIORS

The Tax Counseling for the Elderly program provides free tax help to people age 60 and older. Volunteers who provide tax counseling are often retired individuals associated with nonprofit organizations that receive grants from the IRS. Grant funds are used to reimburse volunteers for out-of-pocket expenses including transportation, meals and other expenses they incurred providing tax counseling assistance at locations convenient to the taxpayers. For more information on the TCE program or to find the locations, dates and hours of the nearest TCE site, call the IRS toll-free at 800-829-1040.

As part of the IRS-sponsored TCE program, the AARP Foundation offers an AARP Tax-Aide assistance and preparation program at approximately 7,000 sites nationwide during the filing season. Trained with IRS materials and certified by an IRS examination, AARP Tax-Aide volunteer counselors can help with most tax circumstances faced by low and moderate-income taxpayers age 60 and older. Younger taxpayers are helped as counselor time permits.

To find an AARP Tax-Aide volunteer site in your community, call 888-227-7669, or access the Internet site locator at www.aarp.org and type "taxaide" in the search.

LOW INCOME TAXPAYER CLINICS

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the LITC page on www.irs.gov/advocate or IRS Publication 4134, *Low Income Taxpayer Clinic List* <http://www.irs.gov/pub/irs-pdf/p4134.pdf>. This publication is also available by calling 1-800-829-3676 or at your local IRS office.

TAX INFORMATION FOR STUDENTS

Check out the educational website called “Understanding Taxes” on IRS.gov. It has two content areas — the *Hows of Taxes* and the *Whys of Taxes*. Understanding Taxes is designed to teach middle school, high school and community college students, and the general public about their federal tax rights and responsibilities and the economics and history on which our tax system is based. To find this site, go to IRS.gov, then click Individuals, then Students, then Understanding Taxes.

- Tax tutorials in English and Spanish will guide students through the basics of tax preparation, introducing them to the concept of filing their tax returns electronically. The “How” section has fact sheets, lesson plans, assessments, teacher and student pages, tax tutorials, simulations and real-life examples of how and why taxes affect and influence our daily lives.
- A teacher’s page includes detailed lesson plans featuring both Web-based and downloadable print (PDF) material, along with interactive students’ activities, student assessments, and PowerPoint presentations.

ONLINE TAX TOOLKIT

Know your rights! Get information on how to resolve your problems from our online toolkit. The Taxpayer Advocate Service (TAS), your voice at the IRS, has designed this site for individuals, businesses, and tax professionals alike. Go to www.taxtoolkit.irs.gov for:

- Basic tax information and videos
- Information about tax credits
- Small business resources
- Tips on choosing a tax preparer
- Ways to prevent identity theft
- Updates on preparer regulation
- Low Income Taxpayer Clinic information
- Information in Spanish as well as English.
- Links to the Taxpayer Advocacy Panel— help improve the IRS!

PRACTITIONER EDUCATION

Through this program, training is provided to people who prepare tax returns and counsel taxpayers for a fee. Classes are held in many state bureaus of revenue, colleges, universities, and professional accounting groups. Tax professional institutes alert participants of the tax law changes and work with participants to improve the quality of return preparation to reduce errors. Search for “practitioner institute” on IRS.gov. For educational opportunities online or by phone, use the search term “webinar” to learn about IRS’s online programming and national phone forums.

IRS NATIONWIDE TAX FORUMS

The IRS Nationwide Tax Forums provide a one-stop-shop experience for tax practitioners seeking continuing education credits. Network with industry peers and IRS subject matter experts, visit the latest in tax technology, and receive on-site case support from IRS employees.

Cannot make the IRS Nationwide Tax forums in a city near you? You can still view many of the seminars at the IRS Nationwide Tax Forums Online. Create an account and add the seminars you missed for a low fee. Don't need continuing education credits? Audit the seminar for free. Return as often as you want, or print the presentation to go through the course at your own pace.

Search for "Tax Forums" on IRS.gov.

IRS TAX PROFESSIONALS WEBPAGE

From Basic Tools to the latest News and Events, the Tax Professionals page is the place to begin for any tax professional looking for the latest information. Use the page to learn about your obligations as a tax professional, including PTIN sign-up, competency testing and educational requirements. You can also sign up for e-Services, register for the IRS Nationwide Tax Forums, watch videos designed for tax professionals and stay current on IRS codes, regulations and guidance.

Go to www.IRS.gov/taxpros to begin.

IRS CAREERS

Visit www.jobs.irs.gov to find out why you should be working for the IRS!

Everyone from students to experienced professionals will find information on a wide range of jobs that matches their skills and interests, including seasonal positions. Hear what it is like to take on meaningful work and make a difference —watch real IRS employees tell you about a day in the life on the job.

Also, be sure to look for links to information about IRS jobs and announcements on Twitter and in Second Life.

www.jobs.irs.gov

Get everything you need to start your IRS career at www.jobs.irs.gov.

Prepare and E-File Your Taxes for Free

FREE FILE

Join the 30 million Americans who have taken the free way with Free File. This private-public partnership makes brand-name tax software products available for free. You can prepare and e-file your federal return for free by going to [IRS.gov](https://www.irs.gov).

Here's how it works: From the [IRS.gov](https://www.irs.gov) home page, click the Free File logo or go to www.irs.gov/freefile. Then you can either review the companies or use the online tool. This tool, which we recommend, lets you put in a little information about yourself and it will find those software products for which you are eligible. Each software provider sets its own eligibility requirements, but if you make less than \$58,000, you will find a product that meets your situation.

Once you select the software, it does all the work. It asks questions; you provide the answers. The software automatically prepares your return. You don't have to worry about what version of the Form 1040 to use; the software will take care of it. It does the math for you. The software can help you find tax credits or deductions you are due.

If you've never used tax preparation software before, Free File can offer you an easy introduction. Plus you can e-file for free. Many Free File companies also offer state tax preparation for free or for a fee.

FREE FILE FILLABLE FORMS

For the person comfortable preparing his or her own tax return, there is Free File Fillable Forms. This free option, also available only through [IRS.gov](https://www.irs.gov), is the electronic version of IRS paper forms. You complete the appropriate form yourself. There's no software assistance. Anyone can use Free File Fillable Forms. There are no eligibility requirements or income limitations. However, it does not support state tax returns. If you traditionally have used a paper tax form, give Free File Fillable Forms a try.

Free File: It's fast. It's safe. It's free.

USE IRS E-FILE

You've completed your federal return, either through Free File, commercial software or a paid preparer. Now what? There's no need to mail your tax return, simply file it electronically—the way most people do. Approximately 70 percent of all taxpayers use IRS e-file. It's the safe and secure way to file your tax return.

The benefits of e-file are enormous. Combine it with direct deposit and you can get your refund in as few as 10 days. If you owe, you can file early and pay later as long as it's before April 18. You can pay by paper check by using a voucher or you can set an automatic payment withdrawal from your checking or savings account. You can even pay by credit card.

An e-filed return has an extremely low error rate which means you are less likely to hear from the IRS or less likely to have your refund delayed. Within 48 hours of e-filing your return, you will receive an acknowledgement from the IRS via email that your return was either accepted or rejected.

IRS e-file is safe. Over the past 20 years, the IRS has safely and securely received and processed nearly 900 million individual tax returns electronically. Every e-file provider, either tax preparers or software companies, use the latest in encryption technology.

Starting January 2011, if you use a paid preparer, a new law requires some paid preparers to e-file returns they prepare. Your preparer may make you aware of this requirement and the options available to you. You can locate an Authorized IRS e-file Provider in your neighborhood by going to www.irs.gov/efile. So, don't be left out. Ask your preparer to e-file your tax return. And find out why e-file is now the norm, not the exception.

SIGNING AN ELECTRONIC RETURN

IRS is requiring that all taxpayers sign their e-filed return with an electronic signature. Before you can sign the return, you must be authenticated. As part of the authentication process, you will need to provide your 2009 Adjusted Gross Income or the Self Select PIN (SSP) used to sign your 2009 return. This information is used in the authentication process. If your prior year AGI or Prior Year PIN is unavailable, you may request an Electronic Filing PIN (EFP). This PIN is IRS generated and may only be used for filing season 2011. The EFP can be used in lieu of the prior year information as another authenticator.

You may request an Electronic Filing PIN via the Internet at www.IRS.gov or toll free number 866-704-7388.

● Benefits.gov

Benefits.gov (www.Benefits.gov) is the official benefits website of the U.S. Government, providing all citizens with information and eligibility prescreening services for more than 1,000 government assistance programs on behalf of its 17 Federal partner agencies. Benefits.gov covers a broad range of categories, including Tax Assistance programs, addressing everything from child and dependent care to disadvantaged businesses.

Once on the site, you can complete a free and confidential questionnaire to receive a list of benefit programs that you may be eligible for.

Getting started is free and easy.

Step 1: Go to www.Benefits.gov

Step 2: Click the Start Now button and begin the Benefits.gov questionnaire.



ELECTRONIC FEDERAL TAX PAYMENT SYSTEM (EFTPS)

EFTPS is the easiest way to pay all your federal taxes and, best of all, it's free. With EFTPS, individuals and businesses can make tax payments using the Internet or phone.

Here's how it works: On the date you select, EFTPS will move funds electronically from your account to the U.S. Treasury. You must schedule your payment by 8 PM ET the day prior to the due date. Your funds stay in your account until the date you select and your tax records will be automatically updated with the IRS when the funds move. You can do this either on the Internet or by phone.

Use EFTPS via the Internet to make a payment, cancel a payment, review your payment history, change bank account information and more. EFTPS via the Internet is easy to navigate and secure. It requires a browser with 128 bit encryption. Also, the following information is required for identification and authorization:

- Taxpayer Identification Number (Employer Identification Number, Social Security Number, or Individual Tax Identification Number)
- EFTPS Personal Identification Number
- Internet Password

EFTPS offers you total convenience. It is available 24 hours a day, 7 days a week, and you can schedule payments in advance (businesses up to 120 days in advance of the tax due date and individuals up to 365 days).

You can choose to use EFTPS through a service offered by a financial institution. If you decide to make tax payments using a service offered by a financial institution, you will instruct them to move funds from your account to the Treasury account. (Not all financial institutions offer EFTPS.

Please check with your financial institution to learn if they offer EFTPS and if you are eligible to use it. Some financial institutions may charge a fee.)

Tax professionals, accountants and payroll companies are discovering the added benefits of using EFTPS. There are three easy ways to make payments for your clients:

1. EFTPS Online

Available to taxpayers or tax professionals who wish to make debit payments using the Internet or telephone.

2. EFTPS Batch Provider

Enhanced, Web-based software is designed for payroll processors and tax professionals who wish to make multiple payments in a single transmission for business and individual clients. Registration is required and all clients must be enrolled and have a payment authorization on file.

3. EFTPS Bulk Provider

Designed for payroll processors who initiate frequent payments from and desire automated enrollment through an Electronic Data Interchange compatible system.

To enroll in EFTPS visit www.eftps.gov. For additional information, call EFTPS Customer Service at 800-555-4477 (TDD 800-733-4829), (Spanish 800-244-4829).

The IRS produces two documents that provide additional information on EFTPS:

- Publication 966, *The Secure Way to Pay Your Federal Taxes (for taxpayers)*
- Publication 4169, *Tax Professional Guide to EFTPS (for tax professionals)*

You can download these publications from IRS.gov or order the paper document by calling 800-829-3676.

Free IRS Resources

COPIES OR TRANSCRIPTS OF PRIOR YEAR TAX RETURNS

You have easy and convenient options for requesting copies of your tax return information from the IRS:

- By phone at 800-908-9946
- By mail using Form 4506, Request for Copy of Tax Return
- By mail or FAX using Form 4506-T, Request for Transcript of Tax Return

Requesting Documents

You can get transcripts, Form W-2 information, and verification of nonfiling by calling 800-908-9946, or by mailing or faxing Form 4506-T, *Request for Transcript of Tax Return*. (See instructions on Form 4506-T.) If you need photocopies of your tax return, use Form 4506, *Request for Copy of Tax Return*. This form must be mailed with payment to the appropriate address in the instructions. You can even direct the documents to a third party.

Tax Return Transcript

A tax return transcript shows most line items contained on the return (1040 series only) as it was originally filed, including any accompanying forms and schedules. It does not reflect any changes made by you, your tax representative, or the IRS after the return was filed. In many cases, a return transcript will meet the requirements of lending institutions, such as those offering mortgages and student loans. Tax return transcripts are available for the current and three prior calendar years, are delivered in approximately 5 to 10 days, and are provided free of charge.

Tax Account Transcript

A record of account transcript includes a combination of line items from the originally filed return (1040 series only) and later adjustments made by either you or the IRS after the return was filed. Record of account transcripts are available for the current and 3 prior tax years, are delivered by mail in approximately 2 weeks, and are provided free of charge.

Photocopies of Tax Returns

When you need a copy of a tax return because a transcript does not meet your needs, the IRS can provide one for a fee of \$57 for each tax year requested. You should wait at least six weeks after filing a current return before requesting copies. Copies are generally available for returns filed in the current year and the past six years. Tax forms filed more than six years ago may not be available for making photocopies. However, records of account transcripts are generally still available for these periods. Certified photocopies for court or administrative proceedings are also available on request. Allow at least 60 days from IRS receipt for delivery.

Wage and Income Transcript

A wage and income transcript includes data from these information returns: W-2, 1099 series, 1098 series, or 5498 series. State or local information is not included with the W-2 information. IRS may be able to provide wage and income transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2009, filed in 2010, will not be available until 2011. Wage and Income transcripts are delivered by mail in approximately 5 to 10 days, and are provided free of charge.

AN INSTALLMENT PLAN TO PAY YOUR TAXES

If you are not able to pay all your federal taxes by the due date, a monthly payment plan may be the answer. The process isn't automatic and there may be alternatives, but if you are eligible, this could be the solution that makes paying taxes easier.

Apply for a payment plan by completing Form 9465, *Installment Agreement Request*. This form also has details about eligibility requirements. If you owe \$25,000 or less in combined tax, penalties and interest, you may be able to apply online. Check IRS.gov for the Online Payment Agreement Application.

Generally, you may have up to 60 months to pay, but paying the full amount as soon as possible will save you money in penalties and interest. The late payment penalty is usually 0.5 percent a month, every month, up to 25 percent of the tax owed. Interest rates vary and are set quarterly. You can check the current interest rate by going to IRS.gov and search "interest rate". Interest and penalties are figured on the declining monthly balance throughout the life of the payment plan. There is a \$105 setup fee for an installment agreement, which is taken from your first payment under the plan. Do not send the \$105 with Form 9465.

INFORMATION IF YOU RECEIVE AN AUDIT NOTICE

An IRS audit is a review or examination of an organization's or individual's accounts and financial information. The purpose of an audit is to ensure information is being reported correctly according to the tax laws, and to verify the amount of tax reported is accurate. Selecting a tax return for audit does not always suggest that an error has been made. Returns are selected using a variety of methods.

If you are notified of an audit—either by mail or by telephone with a confirmation letter to follow—you will want to review these helpful resources:

- A comprehensive page on www.IRS.gov (Search: *IRS Audits*)
- The new video series, *Your Guide to an IRS Audit*, which follows three taxpayers through the steps of an audit. The true-to-life scenarios illustrate key points and answer important questions about the audit process in 10 short lessons. Watch it in any order at any time to learn all you need to know about working with the IRS during an audit.
- Publication 556, *Examination of Returns, Appeal Rights and Claims for Refund*.

WHERE'S MY REFUND

Get online information about your refund 72 hours after IRS acknowledges receipt of your e-filed return, or three to four weeks after mailing a paper return.

Go to IRS.gov and click on "Where's My Refund?" Have a copy of your tax return handy. You will need to provide the following information:

- Your Social Security number (or Individual Taxpayer Identification Number),
- Your filing status, and
- The exact whole dollar amount of your refund.

If you do not have Internet access, call 1-800-829-1954 or 1-800-829-4477 for automated refund information 24 hours a day, 7 days a week.

IRS TELETAX

RECORDED INFORMATION BY PHONE 800-829-4477

Recorded tax information and refund information are available 24 hours a day, 7 days a week through this touch-tone phone service. For a directory of topics, listen to topic 123. Use option 2 then select as many topics as you like during the call. Have paper and pencil ready to take notes. For refund information, have a copy of your current tax return (Form 1040, 1040A or 1040EZ), your Social Security number or the first SSN that appears on a jointly filed tax return, your filing status from the front of your tax return and the exact whole dollar amount of your refund.

TOPIC MENU NUMBERS

Call 800-829-4477. When prompted, enter the three digit number for the tax topic you want to hear.

IRS Help Available

- 101 IRS Services – Volunteer Tax Assistance, Toll-free Telephone, Walk-in Assistance, and Outreach Programs
- 102 Tax Assistance for Individuals with Disabilities and the Hearing Impaired
- 103 Tax Help for Small Businesses and Self-Employed
- 104 Taxpayer Advocate Service – Help for Problem Situations
- 105 Armed Forces Tax Information
- 107 Tax Relief, Disaster Situations

IRS Procedures

- 151 Your Appeal Rights
- 152 Refund Information
- 153 What to Do If You Haven't Filed Your Tax Return
- 154 Forms W-2 and Form 1099-R (What to Do If Not Received)
- 155 Forms and Publications – How to Order
- 156 Copy of Your Tax Return – How to Get One
- 157 Change of Address – How to Notify the IRS
- 158 Ensuring Proper Credit of Payments
- 159 Prior Year's Form W-2 (How To Get A Copy)
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800-829-4477 plus 3-digit code

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- 902 Credits and Deductions for Taxpayers With Puerto Rican Source Income That is Exempt from U.S. Tax
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- 904 Tax Assistance for Residents of Puerto Rico

Calling the IRS

BEFORE YOU CALL THE IRS

We will be able to provide you with more accurate and complete answers to your tax questions if you have the following information available: the tax form, schedule, or notice to which your question relates; the facts about your particular situation; and the name of any IRS publication or other source of information that you used to look for the answer. (The answer to the same question often varies from one taxpayer to another because of differences in their age, income, or whether they can be claimed as a dependent, etc.)

To protect and maintain your individual account security or to access one of our automated telephone services, you may be asked for:

- Your Social Security Number
- Date of Birth
- Your IRS Personal Identification number (PIN) if you have one
- Refund amount and filing status
- The caller ID number shown at the top of your most recent notice
- The numbers in your street address
- Your zip code

Tax professionals contacting the IRS will also be asked questions to ensure that their client's account security is protected.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

BEFORE YOU HANG UP

If you do not fully understand the answer to your question, or you believe the IRS representative did not fully understand the question, please tell the representative. The representative will take additional time to be sure he or she has answered your question fully.

By law, you are responsible for paying your fair share of federal income tax. If we should make an error in answering your question, you are still responsible for paying the correct tax. However, you will not be charged any penalty due to an IRS error.

The IRS uses several methods to evaluate our telephone service. One method is to record telephone calls (for quality assurance purposes only). A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and contacting a random selection of customers with a Customer Satisfaction Survey.

24/7

IRS tax forms and publications are available 24 hours a day, 7 days a week through the IRS web site, **IRS.gov**

IRS Telephone Numbers

TOLL-FREE SERVICE

IRS Toll-free Tax Assistance 800-829-1040

(English and Spanish)

Our normal hours of operation are Monday through Friday 7:00 a.m. to 10:00 p.m. local time. (Alaska and Hawaii should follow Pacific Time.)

IRS Business and Specialty Help Line 800-829-4933

(English and Spanish)

Specialized help for businesses and other non-individual tax issues.

Employer Identification Number 800-829-4933

Call IRS to apply for an Employer Identification Number (EIN).

Order Tax Forms and Publications 800-829-3676

IRS TE/GE Customer Accounts Services 877-829-5500

You may direct your technical and procedural questions concerning charities, retirement plans and other non-profit organizations to IRS Tax Exempt and Government Entities Customer Account Services.

IRS Refund Hotline 800-829-1954

For refund information, have a copy of your current tax return, your Social Security number, filing status from the front of your return, and the exact whole dollar amount of your refund.

TTY/TDD Telephone Service 800-829-4059

Available for the deaf and hearing-impaired who have access to a teletypewriter/telecommunications device for the deaf (TTY/TDD). Note: This number is answered only by TTY/TDD equipment.

Taxpayer Assistance Centers

IRS Taxpayer Assistance Centers (TAC) are your source for personal tax help when you believe your tax issue cannot be handled online or by phone and you want face-to-face tax assistance. Taxpayer Assistance Centers are closed for all federal holidays.

To find your local telephone number, visit IRS.gov and under "individuals" click on Contact My Local Office or call the Internal Revenue Service Toll-free Tax Assistance at **1-800-829-1040**.

Tax Help for US Taxpayers Residing in Canada (not toll-free) 267-941-1000

IRS Taxpayer Advocate 877-777-4778

Community Based Outlet Program 800-829-2765

Information Reporting Program 866-455-7438

A centralized call site to aid in reporting IRS information returns—whether filed by paper, electronically, or magnetically.

Identity Protection Specialized Unit 800-908-4490

The hotline provides telephone assistance for individuals who believe they may be a victim of Identify Theft with no known Tax Administration Impact or with a current identity theft related tax issue which has not been resolved.

Monday – Friday, 8:00 a.m. – 8:00 p.m. your local time (Alaska & Hawaii follow Pacific Time.)

INTERNATIONAL SERVICE

IRS will answer your tax questions and help with account problems. Telephone assistance is available Monday through Friday from 6:00 a.m. until 11:00 p.m. Eastern time (non-toll-free numbers).

Taxpayers calling from outside the United States 267-941-1000 FAX: **267-941-1330**

OVERSEAS OFFICES

You can phone, write, or visit one of our overseas offices. Just be sure to have a copy of last year's tax return, your wage and income statements, and your other tax records with you. Traveling IRS tax assistants will visit foreign cities during the 2010 filing season. Call your local U.S. embassy or consulate or visit one of our offices to find out the dates, times, and locations for assistance.

Frankfurt, Germany 49-69-7535-3834 FAX: **49-69-7535-3803**

London, England 44-207-894-0476 FAX: **44-207-495-4224**

Paris, France 33-1-4312-2555 FAX: **33-1-4312-2303**

Within France 01 4312 2555

Taxpayers residing overseas with technical account questions (not toll-free) FAX: 215-516-2555

Or write:

**Internal Revenue Service
P.O. Box 920, International Section
Bensalem, PA 19020-8518**

Small Business Tax Resources

EDUCATIONAL OPPORTUNITIES FOR SMALL BUSINESSES

It's all online for your convenience—and it's FREE. Visit www.irs.gov/smallbiz and type *Online Learning* into the Search box to:

- Take the new Virtual Small Business Tax Workshop to learn about your federal tax responsibilities.
- Watch videos and get answers. Choose "IRS Video Portal" to find archived webinars and video clips on tax topics affecting you. **New on the video portal: Your Guide to an IRS Audit** is a series featuring true-to-life scenarios to help you understand the audit process.
- Print, download or order the Small Business Tax Calendar with important due dates and helpful tips.
- Register for *IRS Live*, bimonthly webinars for the tax pro in the know, featuring panel discussions among IRS experts and industry professionals. Small business owners may also be interested in other webinar and national phone forum events. Go to irs.gov and search Webinar for details.

WORKSHOPS FOR SMALL AND MID-SIZED EXEMPT ORGANIZATIONS

This one-day introductory workshop is designed for administrators or volunteers of small or mid-sized exempt organizations who are responsible for the organizations' tax compliance. A small fee applies. For more information, visit www.irs.gov/eo.

Online Trainings:

Workshops: A Web-based version of the Small and Mid-sized Exempt Organization Workshop, along with mini-courses on various topics of interest to exempt organizations, are available at www.stayexempt.irs.gov.

A 7-part on-line video series, based on a case study, helps organizations learn how to complete Form 990, the annual return for tax-exempt organizations. Get started at www.irs.gov/eo.

RETIREMENT PLANS NAVIGATOR

Small business owners can learn more about the right retirement plan for them and their employees. Already have a plan? Keep it compliant with the help of this Web guide for choosing a retirement plan, maintaining it and correcting plan errors. Learn more at www.retirementplans.irs.gov.

SSA/IRS REPORTER

The *SSA/IRS Reporter* is a quarterly newsletter that keeps employers up to date on changes to taxes and employee wage obligations. This newsletter, produced jointly by the Social Security Administration and the IRS in English and Spanish, is mailed to more than a million employers along with each quarterly Form 941, *Employer's Quarterly Federal Tax Return*. You can also download a copy of the newsletter from irs.gov. Just search: "Reporter."

HIGHLIGHTS OF 2010 TAX CHANGES

Posted on irs.gov is a collection of articles on the latest changes that can affect your tax situation. You can view these articles at <http://go.usa.gov/CfD>. (Note that this URL is case sensitive.) You can also access nearly 100 other tax publications listed in this booklet from irs.gov, or you can request a free copy of any IRS publication be mailed to you by calling 1-800-TAX-FORM (1-800-829-3676) or by ordering the publication online at irs.gov.

Publications and Forms

Pub 1, *Your Rights as a Taxpayer* – explains some of your most important rights as a taxpayer. It also explains the examination, appeal, collection, and refund processes. To ensure that you always receive fair treatment in tax matters, you should know what your rights are.

Pub 3, *Armed Forces' Tax Guide* – gives information about the special tax situations of active members of the Armed Forces. This publication contains information on items that are included in and excluded from gross income, combat zone exclusion, alien status, sale of residence, itemized deductions, tax liability, extension of deadline, and filing returns.

Forms 1040, 1040A, 1040EZ, 1040NR, 1040X, 1310, 2106, 2848, 3903, 4868, 8822, 9465, W-2.

Pub 15 (Circular E), *Employer's Tax Guide* – explains your tax responsibilities as an employer. It explains the requirements for withholding, depositing, reporting, paying and correcting employment taxes. It explains the forms you must give to your employees, those that your employees must give to you, and those that you must send to the IRS and SSA. The guide also has tax tables you need to figure the taxes to withhold from each employee.

Forms 940, 941, 944.

Pub 15-A, *Employer's Supplemental Tax Guide* – supplements Publication 15 (Circular E), *Employer's Tax Guide*. It contains specialized and detailed employment tax information supplementing the basic information provided in Publication 15. This publication also contains alternative tables for withholding employment taxes from employees and for withholding on distributions of Indian gaming profits to tribal members.

Pub 15-B, *Employer's Tax Guide to Fringe Benefits*

Pub 17, *Your Federal Income Tax (For Individuals)* – can help you prepare your individual tax return. This publication takes you step-by-step through each part of the return. It explains the tax law in a way that will help you better understand your taxes so that you pay only as much as you owe and no more. This publication also includes information on various credits you may be able to take to reduce your tax.

(Note to tax professionals only: There is a fee to order this publication.)

Forms 1040 (Schedules A, B, D, E, EIC, R), 1040A, 1040EZ, 2106, 2441, 3903, W-2.

Pub 17 (SP), *El Impuesto Federal sobre los Ingresos* – Publication 17 in Spanish

Pub 51 (Circular A), *Agricultural Employer's Tax Guide*

Form 943.

Pub 54, *Tax Guide for U.S. Citizens and Resident Aliens Abroad* – explains the special tax rules for U.S. citizens and resident aliens who live and work abroad or who have income earned in foreign countries. In particular, this publication explains the rules for excluding income and excluding or deducting certain housing costs.

Forms 1040, 1116, 2555, 2555-EZ.

Pub 80 (Circular SS), *Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands*

Forms 940, 941SS, 943.

Pub 179 (Circular PR), *Guía Contributiva Federal para Patronos Puertorriqueños* (Federal Tax Guide for Employers in Puerto Rico) – in Spanish.

Forms 940PR, 941PR, 943PR, W-3PR.

Pub 225, *Farmer's Tax Guide* – explains how the federal tax laws apply to farming, including the kind of farm income you must report and the different deductions you can take.

Forms 1040 (Schedules D, F, J, SE), 4562, 4684, 4797, 8903.

Pub 334, *Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)* – explains federal tax laws that apply to sole proprietors and statutory employees, including the kind of business income you must report and the different deductions you can take.

Pub 463, *Travel, Entertainment, Gift, and Car Expenses* – identifies business-related travel, entertainment, gift, and transportation expenses that may be deductible.

Pub 463, *Travel, Entertainment, Gift, and Car Expenses* – identifies business-related travel, entertainment, gift, and transportation expenses that may be deductible.

Forms 2106, 2106EZ.

Pub 501, *Exemptions, Standard Deduction, and Filing Information* – explains the rules for determining who must file a federal income tax return, what filing status to use, how many exemptions to claim, and who cannot take the standard deduction.

Forms 2120, 8332.

Pub 502, *Medical and Dental Expenses* – explains which medical and dental expenses are deductible, how to deduct them, and how to treat insurance reimbursements you may receive for medical care. This publication includes information on how to treat impairment-related work expenses, health insurance premiums if you are self-employed, and the health coverage tax credit.

Forms 1040 (Schedule A), 8885.

Pub 503, *Child and Dependent Care Expenses* – explains how you may be able to claim a credit if you pay someone to care for your dependent who is under age 13, or your spouse or dependent who is unable to care for himself or herself. Tax rules covering dependent care benefits from your employer are also explained. See Publication 926 for information on the employment taxes you may have to pay if you are a household employer.

Form 2441.

Pub 504, *Divorced or Separated Individuals*
Form 8332.

Pub 505, *Tax Withholding and Estimated Tax* – explains details of withholding (including completion of Form W-4); estimated tax; and the underpayment penalty.

Forms 1040-ES, 2210, 2210-F, W-4, W-4P, W-4S, W-4V.

Pub 509, *Tax Calendars*

Pub 510, *Excise Taxes* – covers in detail the various federal excise taxes reported on Form 720. These include environmental taxes; communications and air transportation taxes; fuel taxes; manufacturer taxes; tax on heavy trucks, trailers, and tractors; and the ship passenger tax.

Forms 637, 720, 6197, 6627.

Pub 513, Tax Information for Visitors to the United States – briefly reviews the general requirements of U.S. income tax rules for foreign visitors who may have to file a U.S. income tax return during their visit. Most visitors who come to the United States are not authorized to work in this country. Check with the office of U.S. Citizenship and Immigration Services before taking a job.
Forms 1040C, 1040-ES (NR), 1040NR, 2063.

Pub 514, Foreign Tax Credit for Individuals – explains the foreign tax credit that is allowed for income taxes paid to a foreign government on income taxed by both the United States and a foreign country.
Form 1116.

Pub 515, Withholding of Tax on Nonresident Aliens and Foreign Entities – provides information for withholding agents who are required to withhold and report tax on payments to nonresident aliens, foreign partnerships, and foreign corporations. This publication includes information on required withholding upon the disposition of a U.S. real property interest by a foreign person. Also, it includes three tables listing U.S. tax treaties and some of the treaty provisions that provide for reduction of or exemption from withholding for certain types of income.
Forms 1042, 1042S, 8233, 8288, 8288-A, 8288-B, 8804, 8805, 8813, W-8 series (BEN, ECI, EXP, IMY).

Pub 516, U.S. Government Civilian Employees Stationed Abroad – discusses many of the allowances, reimbursements, expenses and property sales that U.S. Government civilian employees may have while working overseas.

Pub 517, Social Security and Other Information for Members of the Clergy and Religious Workers – discusses Social Security and Medicare taxes and exemptions for ministers and religious workers. This publication also explains the income tax treatment of certain income and expense items of interest to the clergy.
Forms 1040 (Schedules C-EZ, SE), 2106EZ, 4029, 4361.

Pub 519, U.S. Tax Guide for Aliens – gives guidelines on how nonresident aliens determine their U.S. tax status and figure their U.S. income tax.
Forms 1040, 1040C, 1040NR, 1040NR-EZ, 2063.

Pub 521, Moving Expenses – explains whether certain expenses of moving are deductible. For example, if you changed job locations last year or started a new job, you may be able to deduct your moving expenses. You may also be able to deduct expenses of moving to the United States if you retire while living and working overseas or if you are a survivor or dependent of a person who died while living and working overseas.
Forms 1040, 3903.

Pub 523, Selling Your Home – explains how to treat any gain or loss from selling your main home.
Form 1040 (Schedule D).

Pub 524, Credit for the Elderly or the Disabled – explains who qualifies for the credit and how to figure it.
Forms Schedule R.

Pub 525, Taxable and Nontaxable Income

Pub 526, Charitable Contributions – explains how to claim a deduction for charitable contributions and describes organizations that are qualified to receive charitable contributions. It also describes contributions you can (and cannot) deduct and explains deduction limits.
Forms 1040 (Schedule A), 8283.

Pub 527, Residential Rental Property – explains rental income and expenses and how to report them on your return. This publication also defines other special rules that apply to rental activities.
Forms 1040 (Schedule E), 4562.

Pub 529, Miscellaneous Deductions – identifies expenses you may be able to take as miscellaneous deductions on Form 1040 (Schedule A), such as employee business expenses and expenses of producing income. This publication does not discuss other itemized deductions, such as the ones for charitable contributions, moving expenses, interest, taxes, or medical and dental expenses.
Forms 1040 (Schedule A), 2106, 2106EZ.

Pub 530, Tax Information for Homeowners
Forms 1040 (Schedule A), 8396.

Pub 531, Reporting Tip Income – explains how tip income is taxed and the rules for keeping records and reporting tips to your employers. This publication focuses on employees of food and beverage establishments, but recordkeeping rules and other

information may also apply to other workers who receive tips, such as hairdressers, cab drivers, and casino dealers. (See Publication 1244.)
Forms 4070, 4070A.

Pub 534, Depreciating Property Placed in Service Before 1987 – This publication explains how to figure and claim deductions for depreciation under Accelerated Cost Recovery System (ACRS). Form 4562.

Pub 535, Business Expenses – discusses in detail common business expenses and explains what is and is not deductible.

Pub 536, Net Operating Losses (NOLs) for Individuals, Estates and Trusts – discusses net operating losses (NOLs) for individuals, estates and trusts. Topics include: how to figure an NOL; when to use an NOL; how to claim an NOL deduction; and how to figure an NOL carryover.
Form 1045.

Pub 537, Installment Sales – explains the tax treatment of installment sales. Installment sales are sales where part or all of the selling price is paid after the year of the sale. If you finance the buyer's purchase of your property, instead of having the buyer get a loan or mortgage from a bank (or other lender), you probably have an installment sale.
Form 6252.

Pub 538, Accounting Periods and Methods – explains some of the rules for accounting periods and methods. This publication also explains the differences between the cash method and accrual method of accounting.
Forms 1128, 2553, 3115.

Pub 541, Partnerships – discusses how tax law applies to partnerships and to partners.
Form 1065

Pub 542, Corporations – discusses the general tax laws that apply to ordinary domestic corporations.
Form 1120.

Pub 544, Sales and Other Dispositions of Assets – explains how to figure gain and loss on various transactions, such as trading, selling, or exchanging an asset used in a trade or business. This publication defines capital and noncapital assets and the tax results of different types of gains and losses.
Forms 1040 (Schedule D), 4797, 8824.

Pub 547, Casualties, Disasters, and Thefts

– helps you identify a deductible disaster, casualty, or theft loss. This publication also explains how to figure and prove your loss and how to treat the reimbursement you receive from insurance or other sources.

Form 4684.

Pub 547 (SP), Hechos Fortuitos, Desastres y Robos – Publication 547 in Spanish.

Pub 550, Investment Income and Expenses (Including Capital Gains and Losses)

– covers investment income such as interest and dividends, expenses related to investments, and sales and trades of investment property including capital gains and losses.

Forms 1040 (Schedules B, D), 1099-DIV, 1099-INT, 4952, 6781, 8815.

Pub 551, Basis of Assets – explains how to determine the basis of property, which is usually its cost.

Pub 552, Recordkeeping for Individuals

– highlights and serves as a ready reference on general recordkeeping for individual income tax filing.

Pub 554, Tax Guide for Seniors – provides helpful information on tax topics that may be of interest to older Americans. This guide also covers certain provisions that give special tax treatment to them.

Pub 555, Community Property – provides helpful information to married taxpayers who reside in a community property state —Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin. If you and your spouse file separate tax returns, you should understand how community property laws affect the way you figure your income on your federal income tax return.

Pub 556, Examination of Returns, Appeal Rights, and Claims for Refund – discusses general rules and procedures that the IRS follows in examinations. It explains what happens during an examination and your appeal rights, both within the IRS and in the federal court system. It also explains how to file a claim for refund of tax you already paid.

Form 1040X.

Pub 557, Tax-Exempt Status for Your Organization – explains the rules and procedures for organizations that seek recognition of exemption from federal income tax under section 501 of the Internal Revenue Code.

Forms 990-EZ, 990-PF, 1023, 1024, 8871, 8872

Pub 559, Survivors, Executors, and Administrators

– provides helpful information for reporting and paying the proper federal income taxes if you are responsible for settling a decedent's estate. This publication answers many questions that a spouse or other survivor faces when a person dies.

Forms 1040, 1041.

Pub 560, Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans)

– provides guidance relevant to retirement plans available to small businesses (including the self-employed). It covers simplified employee pensions (SEPs), qualified plans, and savings incentive match plan for employees (SIMPLE) retirement plans.

Pub 561, Determining the Value of Donated Property

– defines fair market value and provides other guidance that may help you determine the value of property you donated to a qualified organization.

Form 8283.

Pub 564, Mutual Fund Distributions

– explains the tax treatment of distributions paid or allocated to an individual shareholder of a mutual fund, and explains how to figure gain or loss on the sale of mutual fund shares.

Forms 1040 (Schedules B, D), 1099-DIV.

Pub 570, Tax Guide for Individuals With Income from U.S. Possessions

– provides tax guidance for individuals with income from American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands. This publication also gives information and addresses for filing U.S. possession tax returns, if required.

Forms 1040, 1040-SS, 4563, 5074, 8689.

Pub 571, Tax-Sheltered Annuity Plans (403(b) Plans) For Employees of Public Schools and Certain Tax-Exempt Organizations

– explains the contribution rules that apply to tax-sheltered annuity plans offered by qualified employers to eligible employees. Rules discussed include the limit on elective deferrals and the limit on annual additions.

Publication 575, Pension and Annuity Income

– explains how to determine the tax treatment of distributions received from qualified pension and annuity plans. It also discusses the optional tax treatment you can choose to use for lump sum distributions received from a pension or from stock bonus

and profit-sharing plans. Additionally, this publication discusses how to roll over distributions from a qualified plan.

Pub 583, Starting a Business and Keeping Records

– provides basic federal tax information for people who are starting a business. It also provides information on keeping records and illustrates a recordkeeping system.

Pub 584, Casualty, Disaster, and Theft Loss Workbook (Personal-Use Property)

– contains schedules for listing contents of your residence and is designed to help you figure your losses on personal-use property in the event of a casualty, disaster, or theft.

Pub 584-B, Business Casualty, Disaster, and Theft Loss Workbook

– contains schedules for listing your income producing property and is designed to help you figure your losses on the property in the event of a casualty, disaster, or theft.

Pub 584 (SP), Registro de Pérdidas por Hechos Fortuitos Imprevistos, Desastres y Robos (Propiedad de Uso Personal)

– Publication 584 in Spanish.

Pub 587, Business Use of Your Home (Including Use by Daycare Providers)

– explains rules for claiming deductions for business use of your home and what expenses may be deducted.

Form 8829

Pub 590, Individual Retirement Arrangements (IRAs)

– explains the tax rules that apply to IRAs and the penalties for not following them. Rules discussed include those affecting contributions, deductions, transfers (including rollovers) and withdrawals. This publication includes tax rules for traditional IRAs, Roth IRAs, and SIMPLEs.

Forms 1040, 1040A, 1040NR, 5329, 8606.

Pub 593, Tax Highlights for U.S. Citizens and Residents Going Abroad

– provides a brief overview of various U.S. tax provisions that apply to U.S. citizens and resident aliens who live or work abroad and expect to receive income from foreign sources.

Pub 594, The IRS Collection Process

– defines your rights and duties as a taxpayer who owes federal taxes. This publication also explains how the IRS fulfills its legal obligation to collect these taxes.

Pub 594 (SP), El Proceso de Cobro del IRS

– Publication 594 in Spanish.

Pub 595, Capital Construction Fund for Commercial Fishermen

Form 1040

Pub 596, Earned Income Credit – explains who may receive the credit, how to figure and claim the credit, and how to receive advance payments of the credit.

Forms 1040, 1040A, Schedule EIC, EIC Worksheets, W-5.

Pub 596 (SP), Crédito por Ingreso del Trabajo – Publication 596 in Spanish.

Pub 597, Information on the U.S.-Canada Income Tax Treaty – this publication explains certain tax provisions that may apply to U.S. citizens or residents who live or work in Canada.

Pub 598, Tax on Unrelated Business Income of Exempt Organizations – explains how the tax applies to most tax-exempt organizations. It explains the rules that apply if an organization regularly operates a trade or business that is not substantially related to its exempt purpose.

Form 990-T.

Pub 721, Tax Guide to U.S. Civil Service Retirement Benefits – explains how the federal income tax rules apply to civil service retirement benefits received by retired federal employees (including those who are disabled) or their survivors.

Forms 1040, 1040A.

Pub 850, English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service

Pub 901, U.S. Tax Treaties – explains the reduced tax rates and exemptions from U.S. taxes provided under U.S. tax treaties with foreign countries. This publication provides helpful information for residents of those countries who receive income from U.S. sources. It may be useful to U.S. citizens and residents with income from abroad.

Pub 907, Tax Highlights for Persons with Disabilities – briefly explains tax laws that apply to persons with disabilities and directs readers to sources of detailed information on topics such as deductible expenses, tax credits, and taxable and non-taxable income.

Pub 908, Bankruptcy Tax Guide – explains the federal tax obligations of persons filing bankruptcy petitions and bankruptcy estates. Forms 982, 1040, 1041.

Pub 915, Social Security and Equivalent Railroad Retirement Benefits – explains taxability of Social Security and equivalent railroad retirement benefits.

Forms SSA-1042S and RRB-1042S, SSA-1099 and RRB-1099, Social Security Benefits Worksheets.

Pub 919, How Do I Adjust My Tax Withholding? – discusses Form W-4 and offers guidance for getting the right amount of tax withheld from your pay.

Form W-4.

Pub 925, Passive Activity and At-Risk Rules – discusses two sets of rules that may limit the losses you can deduct on your tax return from any trade, business, rental, or other income-producing activity.

Forms 8582, 8582-CR, 8810.

Pub 926, Household Employer's Tax Guide – identifies "household employees." Included are tax rules you should know when you employ a household worker such as a babysitter, maid, yard worker, or similar domestic worker. This publication explains what federal employment taxes to withhold and pay and what records to keep.

Forms 1040 (Schedule H), W-2, W-3, W-4, W-5.

Pub 929, Tax Rules for Children and Dependents – explains filing requirements and the standard deduction amount for dependents. This publication also explains when and how a child's parents may elect to include their child's interest and dividend income on their return, and when and how a child's interest, dividends, and other investment income reported on the child's return are taxed at the parents' tax rate.

Forms 8615, 8814

Pub 936, Home Mortgage Interest Deduction – discusses the rules for deducting home mortgage interest, limits on the deduction, and how to report it on your tax return.

Form 1040 (Schedule A)

Pub 938, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information [And Other Collateralized Debt Obligations (CDOs)] – contains directories of REMICs and CDOs to assist brokers and intermediaries with their reporting requirements. Available at IRS.gov.

Pub 939, General Rule for Pensions and Annuities – covers the method used to figure the tax-free part of pension and annuity payments from nonqualified plans, using life expectancy actuarial tables. The General Rule is used primarily for nonqualified plans, such as purchased commercial annuities, private annuities, and nonqualified employee plans.

Pub 946, How to Depreciate Property – This publication explains the general rules for depreciating property, how to figure and claim deductions for depreciation under the Modified Accelerated Cost Recovery System (MACRS) and the special depreciation allowance. It also explains how you can elect to take a section 179 deduction for certain property and additional rules for listed property.

Form 4562.

Pub 947, Practice Before the IRS and Power of Attorney – explains who can represent a taxpayer before the IRS and what forms are used to authorize a person to represent a taxpayer or to receive information from IRS regarding a taxpayer.

Forms 2848, 8821.

Pub 950, Introduction to Estate and Gift Taxes – provides general information on the federal gift and estate taxes. It explains when these taxes apply and how they can be eliminated or reduced.

Forms 706, 709.

Pub 954, Tax Incentives for Distressed Communities

Pub 957, Reporting Backpay and Special Wage Payments to the Social Security Administration

Pub 963, Federal-State Reference Guide – Provides state and local government employers a comprehensive reference source for Social Security and Medicare coverage and Federal Insurance Contributions Act (FICA) tax withholding issues.

Pub 966, EFTPS – The Secure Way to Pay Your Federal Taxes for Businesses and Individual Taxpayers – explains how taxpayers can enroll in the Electronic Federal Tax Payment System and make all federal tax payments electronically.

Pub 967, The IRS Will Figure Your Tax – explains the procedures for choosing to have the IRS figure the tax on Forms 1040, 1040A, and 1040EZ.

Pub 969, Health Savings Accounts and Other Tax-Favored Health Plans – explains what a health savings account is, who can have one, and how to report it. This publication also explains Archer and Medicare Medical Savings Accounts, Flexible Spending Arrangements, and Health Reimbursement Arrangements. Forms 8853, 8889, 1099-SA, 5498-SA.

Pub 970, Tax Benefits for Education – explains the tax benefits that may be available to you if you are saving for or paying higher education costs for yourself or another student. Includes information such as deducting work-related education expenses and the taxability of scholarships. Form 8863.

Pub 971, Innocent Spouse Relief – explains who may qualify for relief and how to apply for relief. Form 8857.

Pub 972, Child Tax Credit – explains the child tax credit and provides Child Tax Credit Worksheets for those who cannot use the worksheet in their Form 1040 or Form 1040A instructions. It also provides the information on the additional child tax credit and worksheets that may be necessary in the preparation of Form 8812.

Pub 1212, Guide to Original Issue Discount (OID) Instruments – helps brokers and other middlemen to identify publicly offered original issue discount debt instruments and to determine the amounts to be reported on Forms 1099-OID or Form 1099-INT. It also provides owners of publicly offered OID instruments the methods of calculating the amount of OID to report on their income tax returns. The tables are available at IRS.gov.

Pub 1244, Employee's Daily Record of Tips and Report to Employers
Forms 4070, 4070-A.

Pub 1321, Special Instructions for Bona Fide Residents of Puerto Rico Who Must File a U.S. Individual Income Tax Return (Form 1040 or 1040A) – provides detailed explanations (with examples) to help bona fide residents of Puerto Rico make sure their tax benefits are allocated properly when filing their Form 1040 or 1040A.

Pub 1542, Per Diem Rates – provides the maximum per diem allowances for business travel within the continental United States.

Pub 1544, Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business) – explains when and how persons in a trade or business must file a Form 8300 when they receive cash payments of more than \$10,000 in a transaction or related transactions. It also discusses the substantial penalties for not filing the form. Form 8300.

Pub 1544 (SP), Informe de Pagos en Efectivo en Exceso de \$10,000 (Recibidos en una Ocupacion o Negocio) – Publication 1544 in Spanish

Pub 1546, The Taxpayer Advocate Service -Your Voice at the IRS – describes the free, confidential assistance with tax problems that TAS provides to individuals and businesses, and includes a list of the Local Taxpayer Advocate offices where taxpayers can obtain help in each state.

Pub 1546-SP, Taxpayer Advocate Service - Your Voice at the IRS
Publication 1546 in Spanish.

Pub 1546EZ, Taxpayer Advocate Service - Your Voice at the IRS – gives information about TAS services and taxpayers' rights.

Pub 1546-EZ (HT), Taxpayer Advocate Service - Your Voice at the IRS
Publication 1546-EZ in Haitian Creole.

Pub 1546-EZ (KR), Taxpayer Advocate Service - Your Voice at the IRS
Publication 1546-EZ in Korean.

Pub 1546-EZ (RU), Taxpayer Advocate Service - Your Voice at the IRS
Publication 1546-EZ in Russian.

Pub 1546-EZ (SO), Taxpayer Advocate Service - Your Voice at the IRS
Publication 1546-EZ in Somali.

Pub 1546-EZ (SP), Taxpayer Advocate Service - Your Voice at the IRS
Publication 1546-EZ in Spanish.

Pub 1546-EZ (VN), Taxpayer Advocate Service - Your Voice at the IRS
Publication 1546-EZ in Vietnamese.

Pub 1635, Understanding Your EIN – provides general information on employer identification numbers. It offers guidance on when an EIN is required and how to obtain an EIN.

Pub 1660, Collection Appeal Rights – advises taxpayers of their appeal rights concerning the Collection Due Process and Collection Appeals Program. It further explains the collection issues that can be appealed and how to appeal them. This includes actions covering federal tax lien, notice of levy, seizure of property and installment agreements.

Pub 1915, Understanding Your IRS Individual Taxpayer Identification Number

Pub 1915 (SP), Entendiendo Su IRS Numero de Identificacion Personal del Contribuyente ITIN – Publication 1915 in Spanish

Pub 3066, Have You Had Your "Check-Up" This Year? – This publication is an educational brochure designed to inform and encourage employers to perform a periodic "check-up" of their retirement plans through the use of the appropriate checklist, and how to initiate corrective action if necessary.

Pub 3125, The IRS Does Not Approve IRA Investments – The purpose of this publication is to alert taxpayers that the Internal Revenue Service does not approve investments for Individual Retirement Accounts, especially those solicited by questionable phone or print advertisements.

Pub 3605, Fast Track Mediation - A Process for Prompt Resolution of Tax Issues – provides information on a program offered to taxpayers who dispute the results of an examination or collection action.

Pub 3611, Electronic Payments – describes how taxpayers can pay federal taxes electronically through an electronic funds withdrawal, by credit / debit card or by using EFTPS.

Pub 3908, Gaming Tax Law for Indian Tribal Governments

Pub 3998, Choosing a Retirement Solution for Your Small Business – provides an overview of retirement plans available to small businesses and features a handy chart that showcases key features and benefits of common retirement plans. It was designed and produced in conjunction with the U.S. Department of Labor.

Publication 4077, Tax Exempt Bonds for 501(c)(3) Charitable Organizations

– Provides an overview for state and local government issuers and 501(c)(3) tax exempt charitable organizations of the general post-issuance rules under the federal tax law that generally apply to municipal and financing arrangements commonly known as 501(c)(3) bonds.

Publication 4079, Tax-Exempt Governmental Bonds Compliance Guide

– Provides an overview for state and local governments of the key rules under the federal tax law that generally apply to municipal financing arrangements commonly known as governmental bonds.

Pub 4165, An Introduction to Collection Due Process Hearings

– describes the Appeals Mission, expectations for Appeals and responsibilities of taxpayers requesting Collection Due Process (CDP) hearings, and what Appeals considers in CDP hearings.

Pub 4167, Appeals – Introduction to Alternative Dispute Resolution - describes the Alternative Dispute Resolution (ADR) options available to taxpayers.

Pub 4220, Applying for 501(c)(3) Tax-Exempt Status – Provides a plain language explanation of the rules and procedures for obtaining recognition of tax-exempt status under section 501(c)(3).

Pub 4221 series, Compliance Guides for Tax-Exempt Organizations – Provides a plain language explanation of tax compliance requirements for tax-exempt organizations.

Pub 4222, 401(k) Plans for Small Business – This booklet is designed for small business owners and tax practitioners with clients that may be able to start or already have a 401(k) plan. It contains basic information dealing with the establishing and operating of 401(k) plans. It is designed and produced in conjunction with the Department of Labor.

Pub 4227, Overview of the Appeals Process Brochure – explains the mission, overview, and expectations of the Appeals process to taxpayers.

Pub 4268, Indian Tribal Government Employment Tax Guide

Pub 4333, SEP Plans for Small Businesses

– designed for small business owners and tax practitioners with clients that may start or already have a Simplified Employee Pension plan (SEP). It provides guidance on the establishment and operation of such plans and was produced in conjunction with the Department of Labor.

Pub 4334, SIMPLE IRA Plans for Small Businesses – designed for small business owners and tax practitioners with clients that may be able to start or already have a SIMPLE IRA plan. It provides guidance on the establishment and operation of such plan. This publication was designed and produced in conjunction with the Department of Labor.

Pub 4336, SARSEP Plans for Small Businesses – provides guidance on the operation of Salary Reduction Simplified Employee Pension (SARSEP) plan.

Pub 4418, What You Need to Know About the Federal Payment Levy Program

– provides information about levies on federal payments made to taxpayers who owe federal taxes. This levy, up to 15 percent of your federal payment, continues until the entire amount of your debt is repaid or other payment arrangements are made.

Pub 4419, What You Need to Know About the Mortgage Verification Process

– provides information about protecting and preventing misuse of your tax information when closing on a loan.

Pub 4460, The Retirement Plan Products Navigator – highlights many of the publications and brochures created by Employee Plans, Customer Education, and Outreach of IRS's Tax Exempt and Government Entities Division, dealing with different types of retirement plans.

Pub 4482, 403(b) Tax-Sheltered Annuity for Participants – directed at participants of 403(b) annuity plans who are interested in learning more about the basic provisions and requirements in the operation of their plan along with pitfalls common with many 403(b) annuities.

Pub 4483, 403(b) Tax-Sheltered Annuity for Sponsors – designed for plan sponsors / employers of tax-exempt organizations and government entities who are interested in learning more about a 403(b) annuity plan, the operational mistakes common to many of these plans and how to avoid and correct the common mistakes.

Pub 4484, Choose A Retirement Plan for Employees of Tax Exempt and Government Entities

– Provides an easy-to-read chart highlighting the advantages, sponsor eligibility, contribution limits, withdrawal provisions and vesting requirement, etc., for plans for tax-exempt organizations and government entity employers.

Pub 4588, Basic Tax Guide for Green Card Holders

Pub 4588 (SP), Basic Tax Guide for Green Card Holders – Publication 4588 in Spanish.

Pub 4588 (VN), Basic Tax Guide for Green Card Holders – Publication 4588 in Vietnamese.

Pub 4630, Exempt Organizations Products and Services Navigator – Provides highlights of IRS products and services for tax-exempt organizations.

Pub 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments

– explains the federal tax treatment of canceled debts, foreclosures, repossessions, and abandonments. Under certain circumstances, you may not have to include canceled or forgiven debt in income.

Pub 4741, The New Form 990: What Tax-Exempt Organizations Need to Know – a fact sheet about the redesigned annual return for tax-exempt organizations.

Pub 4752, The New e-Postcard (Form 990-N): What Smaller Organizations Need to Know to Stay Tax-Exempt – a fact sheet explaining who should file the annual electronic notice, how to complete, what information is required, and where to go for help.

Pub. 4806, Profit Sharing Plans for Small Businesses – is designed for small business owners and tax practitioners with clients that may be able to start or already have a profit-sharing plan. It contains basic information dealing with the establishing and operating of profit-sharing plans. It is designed and produced in conjunction with the Department of Labor.

GETTING A REFUND?

THINK ABOUT THE FUTURE.

Ask your tax preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years. Complete IRS Form 8888 with your tax return and watch your savings grow.

For refund status, visit www.irs.gov and click Where's My Refund?

To find out when your bonds will arrive, call 1-800-245-2804.



www.IRS.gov

• Your direct link

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