



Tax Hints

For Tax Professionals

Internal Revenue Service
Office of National Public
Liaison (NPL)

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Welcome to your new *Tax Hints*

This is the first edition of *Tax Hints* (Publication 4437) in its new format. It features a new approach to this online newsletter for tax professionals: beginning with this edition, Publication 4437 will be updated frequently, year-round.

If developments occur after the latest edition has been posted that are of significance to the tax professional community, a revision will be posted. The date of the current revision will always be on this front page in the upper right corner, and previous editions will be listed in the [Tax Hints Archive](#) and in the Quick Links in the right column of this page.

Tax Hints provides most information through HTML

links to irs.gov websites and other electronic information sources, so you always have access to the most up to date information, gathered, as always, in this one convenient downloadable document.

To the right you'll see a list of quick links we thought would be useful to you. If there are others you'd like to see, please let us know: [Suggestions are always welcome.](#)

Below "Quick Links" you will find "Recent News". These links will take you to events and activities that will affect your world and your business, one click away.

Director's Corner

Tax Hints, a publication of the Office of National Public Liaison (NPL), is the online information source on tax administration topics for tax professionals.

NPL's mission is to build and strengthen IRS stakeholder relationships that promote effective tax administration by creating opportunities for communication and addressing issues of mutual concern.

NPL stakeholders carry IRS information, directives and policy into the tax professional community. Our [NPL Brochure](#) contains additional information on our programs.

Quick Links

[Basic Tools for Tax Pros](#)

[Register for eServices](#)

[IRS At-a-Glance](#)

[Standards of Practice](#)

[Earned Income Tax Credit \(EITC\)](#)

[Where's my Refund?](#)

[Individual Taxpayer Identification Number \(ITIN\)](#)

[Taxpayer Advocate](#)

[Practitioner Priority Service ®](#)

[Subscription Services](#)

[Identity Theft](#)

[Tax Hints Archives](#)

Top Stories

[EITC Resources Online 24/7](#) - determine client eligibility, market EITC services, or ensure your tax practice complies with the EITC due diligence requirements. Find toolkits, interactive web features and resources.

[IRS e-file Marketing Tool Kit](#) - contains IRS e-file promotional products and informational publications designed to help Authorized IRS e-file Providers market their e-file services and alert clients about the benefits of e-file and e-pay. Publication 3452 is a comprehensive guide to e-file which can be explored online or downloaded for further reference.

[Attention all Authorized IRS e-file Providers and EROs](#) - the IRS will no longer issue credentials in the form of annual letters for participation in IRS e-file.

Recent News...

- [IRS Reminds Charities and Churches of Political Activity Ban](#)
- [Priority Guidance Plan for 2007-2008](#)



Top Stories [continued]

Highlights of Tax Changes, Pub 553, will not be printed for this year's legislative or administrative changes. Instead, the tax changes will be posted on [What's Hot in Tax Forms, Publications and Other Tax Products](#).

[Uses of Faxes for Taxpayer Submissions](#) These general guidelines are applicable to all divisions and cover operations related to income tax, employment tax, excise tax, estate tax, gift tax, and generation skipping tax, as well as tax exempt and employee plans determinations.

[The IRS Office of Taxpayer Burden Reduction](#) works to reduce the time and money taxpayers and preparers spend on meeting federal tax obligations. Learn how you can contribute to these efforts and to learn more about this IRS business unit.

[Low Income Tax Clinics \(LITCs\)](#) are independent organizations that provide low income taxpayers with representation before the IRS for free or a nominal charge. They also provide tax education and outreach for taxpayers with limited English proficiency. [Publication 4134](#), Low Income Taxpayer Clinic List, provides information on clinics in your area.

[Alternative Minimum Tax](#) (AMT) legislative action is still pending; IRS has identified ten triggers that could make AMT a factor in returns you file. You should pay extra attention to these ten items which often trigger the need to calculate AMT: personal exemptions, standard deductions, state and local income, sales and property taxes, mortgage interest on refinanced or second mortgages and home equity loans not used to buy, build or improve a home, medical expenses, miscellaneous itemized deduction subject to the 2% floor, exercise of incentive stock options, long-term capital gains, tax-exempt interest from private activity bonds and business tax deductions. [AMT legislative actions and news releases](#).

[Tax Talk Today](#) is a free monthly IRS-sponsored web cast on current tax issues and policies. Visit [Tax Talk Today](#) to register, attend sessions or to check scheduled topics.

Taxpayers have several options for receiving their federal income tax refunds. The more than 60 million taxpayers who opt to direct deposit their federal income tax refunds can also [split their refunds](#) among up to three checking or savings accounts. This option is available regardless of whether taxpayers file electronically or on paper. Nearly three out of five taxpayers chose to receive their refunds via direct deposit last year, which gives taxpayers access to their funds approximately one week faster than receiving paper checks. The split refund option gives taxpayers more flexibility for managing their refunds, teamed with the speed and safety of direct deposit. Most major software packages and IRS' Free File partners support split refunds for taxpayers who e-file. Taxpayers should [verify routing and account numbers](#) with their financial institutions and ensure the information is accurately entered on their returns. IRS assumes no responsibility for taxpayer or preparer.

[2008 IRS Nationwide Tax Forums](#) planning is already underway.

[IRS Toll Free Numbers](#) Frequently used toll free numbers for tax professionals

[Publication 3452, a comprehensive guide to IRS e-file](#), can be explored online or downloaded. The 6-page guide, featuring a front page summary of key dates for the next tax year.

[IRS multilingual products and services in Spanish](#) are available in various formats designed to educate non-English speaking taxpayers on their tax responsibilities.



Communications and Liaison, National Public Liaison

National Public Liaison Division, (NPL) under the Chief, Communications and Liaison, works to enhance the IRS's relationships with national stakeholders and federal partners to create opportunities to meet stakeholder needs and to resolve issues of mutual concern.

NPL's Programs include:

The IRS Advisory Council (IRSAC)

The Information Reporting Program Advisory Committee (IRPAC)

The IRS Nationwide Tax Forums

Tax Hints

Stakeholder Relationships

Issue Tracking

The [National Public Liaison](#) office may be contacted by calling (202) 622-3359 or visit the [Tax Professionals](#) website.