



Tax Hints

For Tax Professionals

Internal Revenue Service
Office of National Public Liaison
(NPL)

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If you missed the first issue of the reformat- ted *Tax Hints*...

This publication has evolved to become more relevant and current to keep our target audience of tax professionals abreast of developments throughout the tax year rather than just the traditional individual return filing season.

Tax Hints provides most information through HTML links to irs.gov websites and other electronic information sources maintained by many elements of the Service's operating and functional divisions. These units of the Service are responsible for the content of their own pages and sites.

To the right you'll see a list

of Quick Links to some of the pages and data sources you should find most helpful. If there are others you'd like to see, please let us know. We will always try to make *Tax Hints* as useful to our readers as we can.

In the upper right hand corner you will find information identifying the date the current issue was posted. Previous editions will be listed in the [Tax Hints Archive](#); this link is also in the Quick Links on this page.

Director's Corner

In **Top Stories** below and on page 2, tax law measures that were enacted late in December are outlined, with links to detailed analyses of these mandates.

Many of these enactments are complex and as always we will rely on close working relationships with our partners in the tax professions for feedback on how these changes affect tax practices large and small.

Please let me or my staff know if concerns or issues arise among your organizations and memberships. As always, we stand ready to work together with our partners to improve tax administration for all.

*Candice Cromling, Director
Office of National Public Liaison*

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](#)

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Top Stories

On December 26, 2007, the [Tax Increase Prevention Act of 2007](#) was signed into law by the President amending certain tax provisions relating to the alternative minimum tax (AMT).

[The Mortgage Forgiveness Debt Relief Act of 2007](#) was signed into law by the President on December 20, 2007. The Act excludes discharges of mortgage indebtedness on a principal residence from gross income, excludes benefits provided to volunteer firefighters and emergency medical responders from gross income and limits disclosures relating to the return of a partnership, S corporation, trust, or an estate.

Recent News...

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



Top Stories [continued]

[The Tax Technical Corrections Act of 2007](#) was signed into law by the President on December 29, 2007. The Act makes technical and clerical corrections to provisions of the Internal Revenue Code of 1986, including amending the definition of the alternative minimum tax (AMT) refundable credit amount; clarifying the Tax Increase Prevention and Reconciliation Act of 2005 (TIPRA) look-through rule for controlled foreign corporations (CFCs) and clarifying the rules for the computation of tax with respect to the foreign earned income exclusion and the AMT foreign tax credit.

On January 10 National Taxpayer Advocate Ms. Nina Olson released her [Annual Report](#) to Congress, focusing on how late in the year tax code changes impact taxpayers and on the need for a coordinated IRS approach to combat the cash economy portion of the tax gap.

Two IRS advisory boards welcomed new members for the 2008 season. Twenty new members joined the [Information Reporting Program Advisory Committee \(IRPAC\)](#), a forum to discuss relevant tax information reporting issues. IRS also announced ten new members for the [Internal Revenue Service Advisory Council \(IRSAC\)](#), a forum for IRS officials and public representatives on key tax administration issues.

The Earned Income Tax Credit office alerts all to [EITC Awareness Day](#) this January 31, 2008. The EITC office has many tools, calculators and great information specially geared to tax practitioners. The EITC Electronic Assistant and the practitioner tool kit are [here](#) too.

[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.

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

[2008 IRS Nationwide Tax Forums](#) planning is well underway with confirmed dates, cities and hotels.

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

[Publication 3452](#), a comprehensive guide to IRS *e-file*, a 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.

The Office of Professional Responsibility is publishing for the first time case determinations once they become final agency decisions at [Final Case Dispositions on Tax Professionals](#).

[New Electronic PIN Signature Requirement Begins in 2008](#) tax practitioners can e-file individual income tax returns only if the returns are signed electronically using one of two methods: either a Self-Select Personal Identification Number (PIN) or a Practitioner PIN.



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 coordinates:

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.