

IRS Guide to

Free  
Tax Services

\$0

**Filing Options**

**Publications**

**Information**

**Resources**

**Seminars and Webinars**

Tax Year **2012**



IRS.gov



# SAVE FOR A RAINY DAY?

Think of the things you could do if you just had more money. So, look into the Earned Income Tax Credit. It's for working people who make less than \$50,000. Some will get as much as \$5,800 back from the IRS when they file their taxes and claim the credit. Is there some money waiting for you?

Life's a little easier with  
[www.irs.gov/eitc](http://www.irs.gov/eitc)



# IRS Guide to Free Tax Services

## TAX YEAR 2012

The 2012 tax season is here, and Publication 910 is your guide to free tax services. The IRS provides tools, information and services to help you meet your tax obligations. Many of these resources are available for free.

There is a wealth of information in English, Spanish, and a variety of other languages 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 is also on YouTube. Watch our videos in English, Spanish, and ASL at [www.youtube.com/irsvideos](http://www.youtube.com/irsvideos). Do you have an iPhone or Android device? The IRS now has an app you can download for free.

Thank you for taking the time to learn about your responsibilities as a taxpayer. Visit [IRS.gov](http://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 at IRS.gov, by telephone or mail, at most local IRS offices and other community locations.

## 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, instructions and publications, 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?,” “Interactive Tax Assistant (ITA),” and “IRS Withholding Calculator.” IRS.gov is available 24 hours a day, 7 days a week.

## TAX FORMS

### OUTLET PROGRAM

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 many post offices, libraries and local government offices. Some of these places may have information on their website about the availability of tax materials at their locations.

## ACCESSIBLE IRS TAX PRODUCTS

Most IRS tax products are available in alternative formats such as Braille, large print, HTML, ASCII text, and accessible PDF forms. Visit the IRS Accessibility page at [www.irs.gov/accessibility](http://www.irs.gov/accessibility) for the list of

accessible forms, instructions, publications, and other 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 2GO

IRS2Go is a smartphone application that lets you interact with the IRS using your mobile device. This mobile application gives you a convenient way of checking your federal refund status and getting easy-to-understand tax tips. IRS2Go reflects IRS’ commitment to help you get the information you need—whenever you need it, wherever you are. If you have an iPhone or Android device, you can download the free IRS2Go app.

## E-NEWS SUBSCRIPTION SERVICES

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

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

**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 email from the IRS National Media Relations Office.

**IRS Tax Tips:** Subscribe to *Tax Tips* to get tax information via email from the IRS daily during the tax-filing season and periodically the rest of the year.

**Employee Plans News:** This newsletter is geared to retirement plan professionals, providing them with information about current developments and upcoming events within the retirement plans area.

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

**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 subscription service, issued monthly, pinpoints issues of importance to payroll professionals who aid business clients with their taxes.

**ITG News:** Published by the office of Indian Tribal Governments, the ITG News provides information about current developments and upcoming events of interest to all tribal governments.

**Tax Exempt Bond Community News:** Receive email updates and alerts from the IRS about developments in the tax law and regulations applicable to tax-exempt bonds, updates to our website, and other information.

**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.

**EO Update—eNews for Charities and Nonprofits:** This update is for tax professionals and representatives of tax-exempt organizations who want email updates and alerts from the IRS about

developments in exempt organizations tax law and regulations, upcoming IRS training, events, and more.

### 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](http://www.IRS.gov/cdorders). (There is a fee for this item.)

### 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 can offer you free help with IRS problems that you can't resolve on your own. We know this process can be confusing, but *the worst thing you can do is nothing at all!* TAS can help if you can't resolve your tax problem 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've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem.

- TAS is an independent organization within the IRS. Our advocates know how to work with the IRS to get your problems resolved.
- Our services are free and tailored to meet your needs.

### NOTE

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

- We have offices in every state, the District of Columbia, and Puerto Rico.
- Our online tax toolkit can help you understand your rights, which the IRS must abide by in dealing with you. Go to [www.TaxpayerAdvocate.irs.gov](http://www.TaxpayerAdvocate.irs.gov).

If you think TAS can help you, call your local advocate, whose number is in your phone book and on our website at [www.irs.gov/uac/Taxpayer-Advocate-Service-6](http://www.irs.gov/uac/Taxpayer-Advocate-Service-6). You can also call us toll-free at 1-877-777-4778.

TAS also works to resolve large-scale, 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/uac/Systemic-Advocacy-Management-System-\(SAMS\)](http://www.irs.gov/uac/Systemic-Advocacy-Management-System-(SAMS)).

### **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](http://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 email at: [privacy@IRS.gov](mailto: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](http://www.IRS.gov/foia/index.html).

## ● Social media!

**The IRS uses 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 job opportunities.**

### ● Podcasts/iTunes

**The IRS creates audio files for use as podcasts. Each of these short audio recordings provides useful information on a tax-related topic.**

### ● IRS Return Preparer Facebook

**The IRS engages with the return preparer audience to share relevant information.**

### ● Tumblr

**The IRS shares strategically focused information on this micro blog site.**

Get connected. ●

**Visit the IRS New Media web page at [www.IRS.gov/socialmedia](http://www.IRS.gov/socialmedia) to learn more.**

# 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](http://IRS.gov). **Search “VITA” for information on programs and times and locations for assistance.**

## **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 the locations, dates and hours of the nearest site, go to [www.IRS.gov](http://www.IRS.gov) or call the IRS at 800-906-9887.

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. To learn more, complete and email Form 14310, *VITA/TCE Volunteer Sign Up*, to [TaxVolunteer@irs.gov](mailto:TaxVolunteer@irs.gov).

## **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 800-906-9887.

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](http://www.aarp.org) and type “taxaide” in the search.



### **LOW INCOME TAXPAYER CLINICS**

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some 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 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, check the LITC page at [www.irs.gov/uac/Low-Income-Taxpayer-Clinics](http://www.irs.gov/uac/Low-Income-Taxpayer-Clinics) or IRS Publication 4134, *Low Income Taxpayer Clinic List*. You can also get this publication at your local IRS office or by calling 1-800-829-3676.

### **TAX INFORMATION FOR STUDENTS**

Check out the educational website called “Understanding Taxes” on IRS.gov. It is divided into two content areas—the *How's of Taxes* and the *Why's 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, search “Understanding Taxes” on IRS.gov.

- 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 (in English only) 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.TaxpayerAdvocate.irs.gov](http://www.TaxpayerAdvocate.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**

This program offers training to people who prepare tax returns and counsel taxpayers for a fee. Classes are held at many state bureaus of revenue, colleges, universities and professional accounting groups. Representatives delivering tax practitioner institutes inform participants about tax law changes and work with participants to improve the quality of returns by reducing errors. Search for “practitioner institutes” on IRS.gov. And for educational opportunities online or by phone, search “webinars” on IRS.gov.

## **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 WEB PAGE**

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](http://www.IRS.gov/taxpros) to begin.

# IRS CAREERS

**Visit [www.jobs.irs.gov](http://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 match 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 Facebook, on Twitter and in Second Life.**

[www.jobs.irs.gov](http://www.jobs.irs.gov)

**Get everything you need to start your IRS career at [www.jobs.irs.gov](http://www.jobs.irs.gov).**

# Prepare and e-File Your Taxes for Free

## FREE FILE

Join the 36 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](http://IRS.gov).

Here's how it works: From the [IRS.gov](http://IRS.gov) home page, click the Free File logo or go to [www.IRS.gov/freefile](http://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 \$57,000, 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. Many Free File companies also offer free or paid state tax preparation and e-filing services.

For taxpayers living abroad, a limited number of companies provide software that can accommodate foreign addresses. To determine which will work best for you, select *Pick a Free File Company* from the [www.IRS.gov/freefile](http://www.IRS.gov/freefile) site.

## 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](http://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. Go to [www.IRS.gov/freefile](http://www.IRS.gov/freefile).

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. In 2011, almost 80 percent of all taxpayers used IRS e-file.

If you owe, you can file early and, using the electronic funds withdrawal (direct debit) payment option, schedule your payment for withdrawal on or before the due date of the return/form for which you are paying. You select if you want your payment debited from your savings or checking account. Another electronic payment option is debit or credit card. If paying via an electronic payment option, a voucher is not needed. For more information on electronic payment options visit [www.IRS.gov/e-pay](http://www.IRS.gov/e-pay). You can also pay by check or money order. Please include a voucher if paying by check or money order.

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. If your return is rejected, the receipt email will explain what errors were made so you can make corrections and resubmit it.

IRS e-file is safe. Since the IRS began offering e-file in 1986, one billion individual tax returns have been safely and securely received and processed electronically. Every e-file provider, either tax preparers or software companies, use the latest in encryption technology.

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](http://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 2011 Adjusted Gross Income or the Self Select PIN (SSP) used to sign your 2011 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 2013. 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](http://www.IRS.gov) or toll free number 866-704-7388.

## ● Benefits.gov

**Benefits.gov ([www.Benefits.gov](http://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 variety of categories, including tax assistance programs ranging from child and dependent care to disadvantaged businesses.**

**Once on the site, you can complete a prescreening 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/irs](http://www.Benefits.gov/irs)**

**Step 2: Click the "Start Now" button and begin answering questions in the Benefit Finder.**



## **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 p.m. 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 this service. 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**

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](http://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, *EFTPS A Guide to Getting Started*
- Publication 4169, *Tax Professional Guide to EFTPS (for tax professionals)*

You can download these publications from [IRS.gov](http://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:

- Go to [www.irs.gov](http://www.irs.gov) and click on “Order a Return or Account Transcript”
- 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*
- By mail or FAX using Form 4506T-EZ, *Short Form Request for Individual Tax Return Transcript*

## Requesting Documents

In addition to ordering tax return or account transcripts by phone, you may obtain transcripts, Form W-2 information, verification of non-filing or a record of account by mailing or faxing Form 4506-T, *Request for Transcript of Tax Return*. (See instructions on Form 4506-T.) If you only need Tax Return Transcripts, use Form 4506T-EZ, *Short Form Request for Individual Tax Return Transcript* (see instructions on Form 4506T-EZ). 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.

Form 4506 is available by calling 800-908-9946 or by downloading from [www.irs.gov](http://www.irs.gov). See the form instructions for delivery timeframes.

## Tax Return Transcript

A tax return transcript shows most line items contained on the return (Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S) 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, and are provided free of charge.

## Tax Account Transcript

Tax Account Transcripts contain information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns and are provided free of charge.

## Record of 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 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.

## 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 2011, filed in 2012, will not be available until 2013. Wage and Income transcripts are provided free of charge.

### **AN INSTALLMENT PLAN TO PAY YOUR TAXES**

Paying your taxes on time and in full eliminates costly late payment penalties and interest. If you cannot pay in full, keep penalties and interest to a minimum by paying as much as possible with your return and the balance as quickly as possible. For information on how to make a payment, visit [IRS.gov](http://IRS.gov), contact the IRS at 800-829-1040, or follow the instructions on your IRS bill.

If you cannot pay right away, an installment payment plan may be an option. Remember, penalties and interest will continue to grow while you are making payments and paying by credit card or borrowing will cost you less in most cases. Individuals who owe \$50,000 or less can request an installment agreement online by visiting [IRS.gov](http://IRS.gov). Look under “tools” or enter “installment plan” in the search box. You do not need to wait for a bill to apply online for a payment plan. You can also request a payment plan by filling out IRS Form 9465, *Installment Agreement Request*. Send in Form 9465 with your return or in response to your IRS bill. If you prefer an installment plan where payments are made directly from your bank account, request a direct debit installment agreement.

The IRS charges a fee for setting up installment plans. The fee is less for direct debit installment plans. You do not need to send in the fee with your application. The fee will be deducted from your first installment payment.

### **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](http://www.IRS.gov) (Search: *IRS Audits*)
- The 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**

Check the status of your 2012 refund. Refund information will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return.

Go to [IRS.gov](http://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 800-829-1954 or 800-829-4477 for automated refund information 24 hours a day, 7 days a week.

### **TRACK YOUR FORM 1040X ONLINE**

As of March 2013, you can track the status of your amended return using a new web or telephone automated application. Go to [www.IRS.gov](http://www.IRS.gov) and click on “Where’s My Amended Return” or call 1-866-464-2050. To use either application, you will need your Taxpayer Identification Number (e.g. SSN), date of birth, and ZIP Code.

# 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 – Your Voice at the IRS
- 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 Incorrect or 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)
- 160 Form 1099-A, *Acquisition or Abandonment of Secured Property* and Form 1099-C, *Cancellation of Debt*

### Collection

- 201 The Collection Process
- 202 Tax Payment Options
- 203 Refund Offsets: For Unpaid Child Support, And Certain Federal, State, and Unemployment Compensation Debts
- 204 Offers-in-Compromise
- 205 Innocent Spouse Relief (Including Separation Of Liability And Equitable Relief)
- 206 Dishonored Payments

### Alternative Filing Methods

- 253 Substitute Tax Forms
- 254 How to Choose a Paid Tax Return Preparer
- 255 Self-Select Pin Signature Method for Online Registration

### General Information

- 301 When, Where, and How to File
- 303 Checklist of Common Errors When Preparing Your Tax Return
- 304 Extensions of Time to File Your Tax Return
- 305 Recordkeeping
- 306 Penalty for Underpayment of Estimated Tax
- 307 Backup Withholding
- 308 Amended Returns
- 309 Roth IRA Contributions
- 310 Coverdell Education Savings Account
- 311 Power of Attorney Information
- 312 Disclosure Authorizations
- 313 Qualified Tuition Programs (QTPs)

### Which Forms to File

- 352 Which Form – 1040, 1040A, or 1040EZ
- 356 Decedents

### Types of Income

- 401 Wages and Salaries
- 403 Interest Received
- 404 Dividends
- 407 Business Income
- 409 Capital Gains and Losses
- 410 Pensions and Annuities
- 411 Pensions – The General Rule and the Simplified Method
- 412 Lump-sum Distributions
- 413 Rollovers From Retirement Plans
- 414 Rental Income and Expenses
- 415 Renting Residential and Vacation Property (Formerly Renting Vacation Property and Renting to Relatives)
- 416 Farming and Fishing Income
- 417 Earnings for Clergy
- 418 Unemployment Compensation
- 419 Gambling Income and Expenses
- 420 Bartering Income
- 421 Scholarship and Fellowship Grants
- 423 Social Security and Equivalent Railroad Retirement Benefits
- 424 401(k) Plans
- 425 Passive Activities – Losses and Credits
- 427 Stock Options
- 429 Traders in Securities (Information for Form 1040 Filers)
- 430 Exchange of Policyholder Interest for Stock
- 431 Canceled Debt – Is it Income or Not?



# 800-829-4477 plus 3-digit code

## Adjustments to Income

- 451 Individual Retirement Arrangements (IRAs)
- 452 Alimony Paid
- 453 Bad Debt Deduction
- 455 Moving Expenses
- 456 Student Loan Interest Deduction
- 457 Tuition and Fees Deduction
- 458 Educator Expense Deduction

## Itemized Deductions

- 501 Should I Itemize?
- 502 Medical and Dental Expenses
- 503 Deductible Taxes
- 504 Home Mortgage Points
- 505 Interest Expense
- 506 Charitable Contributions
- 508 Miscellaneous Expenses
- 509 Business Use of Home
- 510 Business Use of Car
- 511 Business Travel Expenses
- 512 Business Entertainment Expenses
- 513 Educational Expenses
- 514 Employee Business Expenses
- 515 Casualty, Disaster, and Theft Losses (Including Federally Declared Disaster Areas)

## Tax Computation

- 551 Standard Deduction
- 552 Tax and Credits Figured by the IRS
- 553 Tax on a Child's Investment Income
- 554 Self-employment Tax
- 556 Alternative Minimum Tax
- 557 Tax on Early Distributions from Traditional and Roth IRAs
- 558 Tax On Early Distributions from Retirement Plans, Other Than IRAs

## Tax Credits

- 601 Earned Income Credit (EIC)
- 602 Child and Dependent Care Credit
- 607 Adoption Credit and Adoption Assistance Programs For 2010 and 2011
- 608 Excess Social Security and RRTA Tax Withheld
- 610 Retirement Savings Contributions Credit
- 611 First-time Homebuyer Credit - Purchases Made in 2008
- 612 First-time Homebuyer Credit - Purchases Made in 2009 and 2010

## IRS Notices

- 651 Notices - What to Do
- 652 Notice of Under Reported Income - CP 2000
- 653 IRS Notices and Bills, Penalties and Interest Charges

## Basis of Assets, Depreciation, and Sale of Assets

- 701 Sale of Your Home
- 703 Basis of Assets
- 704 Depreciation
- 705 Installment Sales

## Employer Tax Information

- 751 Social Security and Medicare Withholding Rates
- 752 Form W-2, *Where, When, and How to File*
- 753 Form W-4, *Employee's Withholding Allowance Certificate*
- 755 Employer Identification Number (EIN) - How to Apply
- 756 Employment Taxes for Household Employees
- 757 Form 941 and 944, *Deposit Requirements*
- 758 Form 941, *Employer's Quarterly Federal Tax Return* and Form 944, *Employer's Annual Federal Tax Return*

## Employer Tax Information

- 759 A Business Credit is Available For Qualified Employers Under "The Hire Act" Of 2010
- 761 Tips - Withholding and Reporting
- 762 Independent Contractor vs. Employee
- 763 The "Affordable Care Act" Of 2010 Offers Employers New Tax Deductions And Credits

## Electronic Media Filers - 1099 Series and Related Information Returns

- 801 Who Must File Electronically
- 802 Applications, Forms, and Information
- 803 Waivers and Extensions
- 804 Test Files and Combined Federal and State Filing
- 805 Electronic Filing of Information Returns

## Tax Information for Aliens and U.S. Citizens Living Abroad

- 851 Resident and Nonresident Aliens
- 856 Foreign Tax Credit
- 857 Individual Taxpayer Identification Number - (ITIN) Form W-7
- 858 Alien Tax Clearance

## Tax Information for Residents of Puerto Rico

- 901 Is a Person With Income from Puerto Rican Sources Required to File a U.S. Income Tax Return?
- 902 Credits and Deductions for Taxpayers With Puerto Rican Source Income That is Exempt from U.S. Tax
- 903 Federal Employment Tax in Puerto Rico
- 904 Tax Assistance for Residents of Puerto Rico

# Calling the IRS

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## **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 website, **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 7:00 p.m. local time. Puerto Rico's hours will be 8:00 a.m. to 8:00 p.m. local time. (Alaska and Hawaii should follow Pacific Time.)

### IRS Business and Specialty Tax 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.

### IRS Transcript Order Line . . . . . 800-908-9946

Follow the voice prompts to order a tax return transcript or tax account transcript. You will need your SSN or IRS ITIN, date of birth, street address and Zip Code or Postal Code.

## 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.

Before visiting, check [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) for local phone number, hours of operation and services provided, or call the IRS Toll-free Tax Assistance at **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 through Friday, 7:00 a.m. to 7:00 p.m. your local time (Alaska and 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: 267-941-1055

## 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 2013 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

### Beijing, People's Republic of China . . . . . 86-10-8531-3983

FAX: 86-10-8531-4287

**Beijing, China** Taxpayer service by appointment only. For appointment, email [irs.beijing@irs.gov](mailto:irs.beijing@irs.gov).

### Taxpayers residing overseas with technical account questions (not toll-free) . . . . . FAX: 267-941-1055

## Or write:

Internal Revenue Service  
International Section  
Philadelphia, PA 19255-0725

# Tax Resources for Small Businesses and Tax-Exempt Organizations

## EDUCATIONAL OPPORTUNITIES FOR SMALL BUSINESSES

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

- Take the Virtual Small Business Tax Workshop to learn about your federal tax responsibilities. By the way, you will learn that you can take care of many of your business's tax responsibilities electronically. It's quick, easy and secure. Ask your tax preparer about business e-file. Learn more about it yourself at [irs.gov](http://irs.gov).
- Watch videos and get answers. Choose "IRS Video Portal" to find archived webinars and video clips on tax topics affecting you. The video portal includes a series of eight video topics, *Owe Taxes? Understanding IRS Collection Efforts*, to help you understand paying your taxes and responding to IRS bills. The topics are independent so you can view the ones that best fit your situation.
- Print, download or order the Small Business Tax Calendar with important due dates and helpful tips. You can also install the new IRS CalendarConnector and access important tax dates for small businesses right from your desktop, even when you're offline.
- 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 webinars. Go to [irs.gov](http://irs.gov) and search "webinars" for details.

## 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](http://www.retirementplans.irs.gov).

## SSA/IRS REPORTER

The *SSA/IRS Reporter* is a quarterly online newsletter that keeps employers and others who handle payroll up to date on changes to taxes and employee wage obligations. This newsletter is produced jointly by the Social Security Administration and the IRS in English and Spanish. Download a copy of the newsletter from [irs.gov](http://irs.gov). Just search: "Reporter."

## HIGHLIGHTS OF 2012 TAX CHANGES

Posted on [irs.gov](http://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/8RR>. (Note that this URL is case sensitive.) You can also access nearly 100 other tax publications listed in this booklet from [irs.gov](http://irs.gov), or you can request a free copy of any IRS publication be mailed to you by calling 800-TAX-FORM (800-829-3676) or by ordering the publication online at [irs.gov](http://irs.gov).

# Educational Opportunities for Charities and Non-Profits

Visit [www.IRS.gov/eo](http://www.IRS.gov/eo) and learn about the many educational opportunities available to charities and non-profits including:

## **WORKSHOPS FOR SMALL AND MEDIUM-SIZED EXEMPT ORGANIZATIONS**

Attend one-day workshops that explain what 501(c)(3) organizations must do to keep their tax-exempt status and comply with tax obligations. The workshop is designed especially for administrators or volunteers who are responsible for an organization's tax compliance as well as organization representatives who are interested in this subject and students who seek careers in the nonprofit sector. For more information, visit [www.IRS.gov/eo](http://www.IRS.gov/eo) and click on the "Calendar of Events" tab.

## **VIDEOS ON TOPICS OF INTEREST TO NON-PROFITS**

Visit [www.irsvideos.gov](http://www.irsvideos.gov) and click on the "Non-Profits" tab to find archived webinars and phone forums on tax topics affecting charities and non-profits.

## **INTERACTIVE, ONLINE TRAININGS**

View our web-based version of the Small and Medium-sized Exempt Organization workshop, along with mini-courses on various topics of interest to exempt organizations at [www.stayexempt.irs.gov](http://www.stayexempt.irs.gov).

## **SEARCH FOR CHARITIES**

Exempt Organizations Select Check is an online search tool to help you easily find information about tax-exempt organizations. Through Select Check you can now search for:

- Organizations eligible to receive tax-deductible contributions (formerly listed in electronic Publication 78). You may rely on this list in determining deductibility of contributions, just as you did with Pub. 78.
- Organizations whose federal tax exemption automatically revoked for not filing a Form 990-series return or notice for three consecutive years (Auto-Revocation List)
- Form 990-N (e-Postcard) filers and their Submissions. Enter the keyword 'Select Check' or 'Search for Charities' into the search function on [IRS.gov](http://IRS.gov) and click on the first option or from your browser type <http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check>.

# Publications and Forms

Most publications and forms are available on [www.irs.gov/formspubs](http://www.irs.gov/formspubs) where you can go to download or view them and get links to other related information.

**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 your rights.

**Pub. 1 (SP), Derechos del Contribuyente** – Publication 1 in Spanish

**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.

**Pub 5, Your Appeal Rights and How to Prepare a Protest if You Don't Agree**

**Pub 5 (SP)**, Publication 5 in Spanish

**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.

**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.)

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

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

**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.

**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**

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

**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.

**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 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.

**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.

**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.

**Pub 504, Divorced or Separated Individuals** – explains the tax rules that apply when you are divorced or separated. The publication discusses the tax rules that cover payments and transfers of property that occur as a result of divorce such as alimony, child support, court-ordered payments, and how you must treat them on your tax return. It also covers in detail deductions that may be claimed as a result of the divorce, adjusting withholding rates, and the tax treatment of community property states.

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

**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.

**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.

**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.

**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.

**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.

**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.

**Pub 523, Selling Your Home** – explains how to treat any gain or loss from selling your main home.

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

**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.

**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.

**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.

**Pub 530, Tax Information for Homeowners**

**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.)

**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.

**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.

**Pub 538, Accounting Periods and Methods** – explains some of the rules for accounting periods and methods. The publication discusses the tax year, which is typically a calendar year. This publication also explains the differences between the cash method and accrual method of accounting.

**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.

**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.

**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, dividends and mutual fund distributions, expenses related to investments, and sales and trades of investment property including capital gains and losses.

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

**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 American seniors.

**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.

**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.

**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.

**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.

**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.

**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 (SP), Registro de Pérdidas por Hechos Fortuitos (Imprevistos), Desastres y Robos (Propiedad de Uso Personal)** – Publication 584 in Spanish.

**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 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.

**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.

**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**

**Pub 596, Earned Income Credit (EIC)** – explains who may receive the credit and how to figure and claim the credit.

**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 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.

**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.

**Pub 850 (EN/SP), English-Spanish Glossary of Tax Words and Phrases** – establishes high standards for the quality of language usage, provides uniformity in language usage, and minimizes the risk of misinterpretation of Spanish language materials issued by the IRS.

**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.

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

**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.

**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.

**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.

**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.

**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 only on 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.

**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.

**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.



**Pub 957, Reporting Back Pay 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 – A Guide to Getting Started** – explains how taxpayers can enroll in the Electronic Federal Tax Payment System and make all federal tax payments electronically.

**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.

**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.

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

**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 (PR), Registro Diario de Propinas Recibidas por el Empleado e Informe al Patrono** – Publication 1244 in Spanish and for use in Puerto Rico.

**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 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.

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

**Pub 1546, The Taxpayer Advocate Service – Your Voice at the IRS** – describes the free 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** – Publication 1546 in Spanish.

**Pub 1546-EZ** – gives information about TAS services and taxpayers' rights.

**Pub 1546-EZ (CN)** – Publication 1546-EZ in Chinese (Mandarin).

**Pub 1546-EZ (CT)** – Publication 1546-EZ in Chinese (Cantonese).

**Pub 1546-EZ (FR)** – Publication 1546-EZ in French.

**Pub 1546-EZ (HT)** – Publication 1546 in Haitian Creole.

**Pub 1546-EZ (KR)** – Publication 1546 in Korean.

**Pub 1546-EZ (PH)** – Publication 1546-EZ in Tagalog.

**Pub 1546-EZ (PL)** – Publication 1546-EZ in Polish.

**Pub 1546-EZ (RU)** – Publication 1546 in Russian.

**Pub 1546-EZ (SO)** – Publication 1546 in Somali.

**Pub 1546-EZ (SP)** – Publication 1546 in Spanish.

**Pub 1546-EZ (VN)** – Publication 1546 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 1660(SP), Derechos para la Apelación de Cobros** – Publication 1660 in Spanish.

**Pub 1828, Tax Guide for Churches and Religious Organizations** – A reference guide of federal tax law for churches and other religious organizations to help them voluntarily comply with tax rules.

**Pub 1915, Understanding Your IRS Individual Taxpayer Identification Number**

**Pub 1915 (SP), Información Para Entender Su Número de Identificación Personal del Contribuyente (ITIN) del IRS**

**Pub 3066, Have You Had Your “Check-Up” This Year?** – an educational brochure 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 3079, Gaming Publication for Tax-Exempt Organizations** – A publication for tax-exempt organizations conducting gaming/gambling activities; this publication discusses exempt status under the Internal Revenue Code, unrelated business income tax, and filing requirements.

**Pub 3125, The IRS Does Not Approve IRA Investments** – alerts taxpayers that the Internal Revenue Service does not approve investments for Individual Retirement Accounts, especially those solicited by questionable phone or print advertisements.

**Pub 3386, Tax Guide – Veterans’ Organizations** – A publication to assist veterans associations that are either currently exempt or considering exemption status; the book discusses tax-exempt status, unrelated business income, deductibility of contributions, record-keeping and filing requirements, in order to help these organizations understand and meet their tax responsibilities.

**Pub 3402, Taxation of Limited Liability Companies** – provides federal income, employment, and excise tax information for limited liability companies.

**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 using EFTPS, EFW (direct debit), credit or debit card, and Federal Tax Application (wire transfer).

**Pub 3611-SP, *Pagos Electrónicos*** – Publication 3611 in Spanish.

**Pub 3908, *Gaming Tax Law for Indian Tribal Governments*** – provides guidelines for employers regarding their federal tax responsibilities to employees and customers with respect to Tribal Gaming tax law.

**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.

**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 4118, *Lots of Benefits*** when you set up or participate in an employee retirement plan - highlights the benefits to employers and employees of saving for retirement early.

**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 4222, *401(k) Plans for Small Business*** – 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.

**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*** – contains information regarding the tax treatment of employees and contractors, certain payments, preparation and filing of employment tax and information returns, as well as other related issues.

**Pub 4333, *SEP Plans for Small Businesses*** – 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 SEP plans.

**Pub 4334, *SIMPLE IRA Plans for Small Businesses*** – 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 SIMPLE IRA plans..

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

**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 dealing with different types of retirement plans.

**Pub 4482, *403(b) Tax-Sheltered Annuity for Participants*** – directed toward participants of 403(b) annuities 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 Plan 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 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., of retirement plans for tax-exempt organizations and government entity employers.

**Pub 4587, *Payroll Deduction IRAs for Small Businesses*** – for small business owners and tax practitioners with clients that may be able to start or already have a Payroll Deduction IRA program.

**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 4732, *Federal Tax Information for U.S. Taxpayer Living Abroad*** – highlights basic international tax tips and lists various tools, information and services that the IRS provides to help taxpayers living abroad meet their tax obligations.

**Pub 4806, *Profit Sharing Plans for Small Businesses*** – 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.

**Pub 4839, *Annual Form 990 Filing Requirements for Tax-Exempt Organizations (Forms 990, 990-EZ, 990-PF and 990-N (e-Postcard))*** – A fact sheet reminding tax-exempt organizations of annual filing requirements.



# IRS Multilingual Gateway

Get basic tax information in Chinese, Korean, Russian and Vietnamese. Visit [www.irs.gov](http://www.irs.gov) and search for Multilingual Gateway or go right to the language you choose.



[www.irs.gov/chinese](http://www.irs.gov/chinese) 中文

[www.irs.gov/korean](http://www.irs.gov/korean) 한국어

[www.irs.gov/russian](http://www.irs.gov/russian) Русский

[www.irs.gov/vietnamese](http://www.irs.gov/vietnamese) Tiếng Việt

Spanish speaking taxpayers also can find interactive tools, forms and publications, educational materials and more. Visit [www.irs.gov/espanol](http://www.irs.gov/espanol).



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