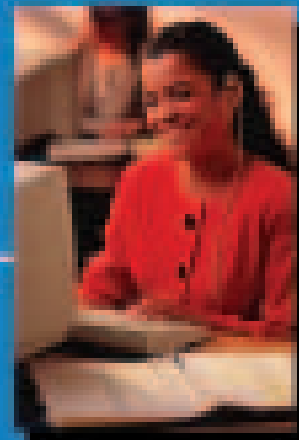
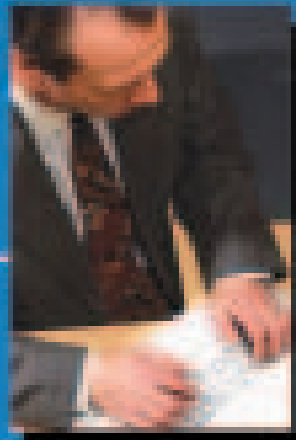
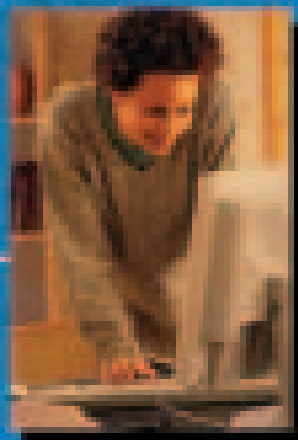
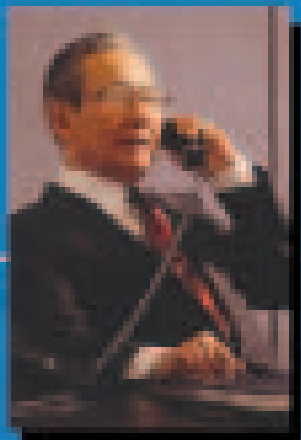
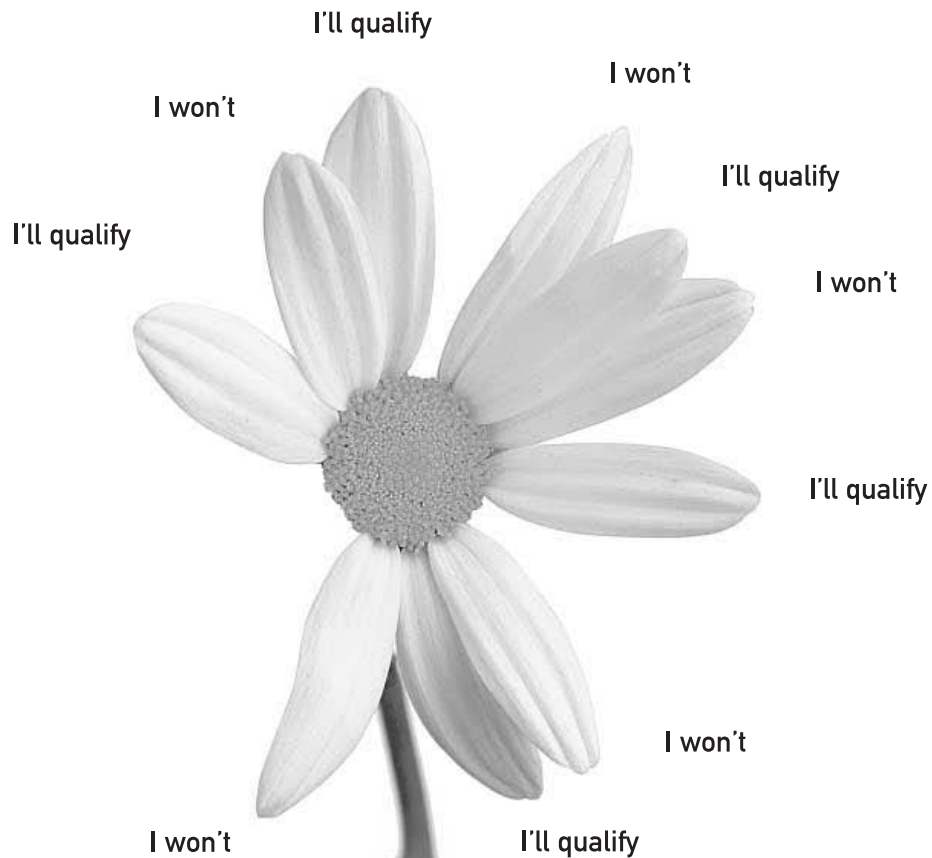


# IRS Guide to **FREE TAX SERVICES**



- **Filing Options**
- **Helpful Tips**
- **Publications**
- **Seminars**

**2003**  
tax year  

## Don't guess whether you qualify for the EITC. Know.

There's a lot to know about qualifying for the Earned Income Tax Credit (EITC). You need to work and earn less than \$34,692. If you have children, they must meet three qualifying tests. And that's just to name a few. But the most important thing to know is you can get help figuring it all out. Visit us on the web, call 1-800-TAX-1040 or ask your tax preparer. When it comes to getting help claiming everything you honestly deserve, consider it done.

**1-800-TAX-1040**



Internal Revenue Service  
[www.irs.gov/eitc](http://www.irs.gov/eitc)

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# The IRS Mission



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



## **PUBLICATION 910 - IRS Guide to Free Tax Services**

The IRS Guide to Free Tax Services identifies the many IRS tax material and services available to you, and how, when, and where you can get them. Most material and programs are free and most are available year-round through the IRS. Internet, telephone and fax services and tax tips are covered in this Guide. You will also find recorded tax information and automated refund information.

### **Free Tax Services**

The Internal Revenue Service produces and provides publications, forms and other tax material and information to help taxpayers meet their tax responsibilities. Material is available by phone or mail, at local IRS offices and other community locations. Most material can also be obtained via the Internet, by fax machine, and on CD-ROM.

#### **IRS website:**

[www.irs.gov](http://www.irs.gov) – This 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 paying options for individuals and businesses, and provides all the information you need to get started.

In addition, you will find tax forms and publications, instructions, where to file addresses, the latest tax law changes, specific tax information for individuals and businesses, information on tax refunds, e-news subscriptions and much more. There are also special information sections like – “Where’s My Refund?” and “Your 2003 Advance Child Tax Credit”. The website is available 24 hours a day, 7 days a week.

#### **IRS Tax Fax:**

To get a faxed index of nearly 100 frequently requested IRS tax forms, dial (703) 368-9694 from a fax machine. Follow the voice prompts and key in your response. You can select up to three (3) items to order during a single call. The forms are generally available for fax transmission at all times. Your order will be faxed back to you through your fax machine.

### IRS CD-ROM:

- Publication 1796, Federal Tax Products on CD-ROM, contains of current and prior year tax publications and forms and can be purchased from the National Technical Information Service (NTIS). Order by calling toll free (877) 233-6767 {(877) CDFORMS} or via the Internet at [www.irs.gov](http://www.irs.gov). (There is a fee for this item. It costs less when ordered through the Internet.)
- Publication 3207, Small Business Resource Guide CD. This CD contains information on electronic filing and paying options, how to prepare a business plan, finding financing for your business, all of the business tax forms, instructions and publications needed by small business owners and much more. Order via the Internet at [www.IRS.gov/smallbiz](http://www.IRS.gov/smallbiz) or by calling (800) 829-3676.

### IRS Partnership Programs:

Places where you can get IRS tax material. You can always get tax material at [www.irs.gov](http://www.irs.gov) and at most IRS offices, but the IRS supplies federal tax material to many public and private institutions to offer easy availability for taxpayers. Some places where you can find tax material are:

- Post Offices
- Libraries
- Copy Centers
- Your Company
- Your Credit Union
- Supermarkets and Grocery Stores
- Your City or County Government Offices

(Businesses that would like to participate should call the IRS at (916) 636-7705. Post offices and libraries, call (800) 829-2765).

Remember, all IRS Tax Forms and Publications are available 24 hours a day, 7 days a week through the IRS website, [www.irs.gov](http://www.irs.gov).

### Braille Tax Material:

A variety of Braille tax products can be ordered at no charge by calling the IRS at (800) 829-3676. In addition, Braille tax products are available for review at Regional Libraries for the Visually Impaired in conjunction with the National Library Service for the Blind and Physically Handicapped. These are limited to the following products:

- Publication 17, “*Your Federal Income Tax*”
- Publication 334, “*Tax Guide for Small Business*”
- Form 1040, “*U.S. Individual Income Tax Return*”
- Form 1040A, “*U.S. Individual Tax Return*”
- Form 1040EZ, “*Income Tax Return for Single Filers and Joint Filers with No Dependents*”

All of these products come with related schedules, instructions and tax tables. You can also download accessible products by visiting the Accessibility section of the IRS website at [www.irs.gov](http://www.irs.gov).

### E-News Subscription Services:

Free E-News Subscription Services are available at [www.irs.gov](http://www.irs.gov) – click on “*newsroom*”, then “*IRS Subscriptions*”. You can elect to subscribe to any of the electronic publications listed below.

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

**IRS Digital Dispatch:** The IRS Digital Dispatch is our national list server. The Digital Dispatch, a free service, provides national tax news and information about new developments on the IRS web site at [www.irs.gov](http://www.irs.gov).



**e-News for Tax Professionals:** *E-News for Tax Professionals* is an electronic mail service designed to provide localized, targeted and immediate information for tax professionals specifically for their clients' states.

**Quick Alerts e-file Messaging System:** Let Quick Alerts provide you with first-hand knowledge of any inadvertent IRS delays, the moment they happen.



**Employee Plans News:** This newsletter is issued quarterly during the year and provides information about current developments and upcoming events within the retirement plan arena.

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

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

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

**Small Business/Self Employed (SB/SE) Mailing List:** The SB/SE Mailing List is a nationwide list server and provides information about IRS small business and self-employed outreach products and programs. To join the SB/SE Mailing List go to [www.IRS.gov/smallbiz](http://www.IRS.gov/smallbiz) and click on "Join Mailing List".

**Subscribe to the FSLG Newsletter:** A publication of the Federal, State, & Local Governments office of the Tax Exempt and Government Entities Operating Division, this newsletter is issued periodically during the year and provides information about current developments and upcoming events of interest to government entities.

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## Taxpayer Advocate Service

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If you have an ongoing tax issue with the IRS that has not been resolved through normal channels, you can contact the Taxpayer Advocate Service for assistance. The Taxpayer Advocate Service (TAS) is an IRS program that provides an independent system to assure that unresolved tax problems are handled promptly and fairly. Generally, the Taxpayer Advocate can help if, as a result of the administration of the tax laws, you:

- are suffering, or are about to suffer, a significant hardship
- are facing an immediate threat of adverse action (penalties, interest, liens)
- will incur significant costs (including fees for professional representation)
- will suffer irreparable injury or long-term adverse impact
- have experienced a delay of more than 30 days to resolve an issue
- have not received a response or resolution through normal channels by the date promised

Hardship situations and other issues that are referred to the Taxpayer Advocate are reviewed on the individual merits of each case. It is important to remember that the Taxpayer Advocate is not a substitute for established IRS procedures or the formal appeals process. The Taxpayer Advocate cannot reverse legal or technical tax determinations.

To reach a Taxpayer Advocate, call (877) 777-4778. You can also call the IRS at (800) 829-1040 and ask for Taxpayer Advocate assistance.

Taxpayers who are either deaf and/or hearing impaired and have access to teletypewriter/telecommunication device for the deaf (TTY/TDD) equipment can call the IRS at (800) 829-4059 for assistance.

To hear more information about the Taxpayer Advocate Service and for a list of Taxpayer Advocate telephone numbers and addresses, listen to TeleTax topic 104 (see Table of Contents in this booklet for the TeleTax page number), or call the IRS at (800) 829-3676 for a copy of Publication 1546, The Taxpayer Advocate Service of the Internal Revenue Service. You can also download this publication from the IRS website at [www.irs.gov](http://www.irs.gov).

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## Office of the Privacy Advocate

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The Office of the Privacy Advocate is here to ensure that the personally identifiable information you provide to the IRS is protected. In addition, we review our information systems regularly to certify that they collect only the information we need to do our jobs or to enable us 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 us is safe and that it is used only for the purposes we identify to you.

The IRS Privacy Advocate is here to help you with any privacy concern. If there is anything you wish to discuss with us, we can be reached at our e-mail address: [privacy.advocate@irs.gov](mailto:privacy.advocate@irs.gov).

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## Taxpayer Education and Assistance Programs

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The IRS has programs that offer free assistance with tax return preparation and tax counseling using volunteers trained by the IRS. For more information on the times and locations of assistance or to learn how to become a volunteer, call the IRS at (800) 829-1040 or go to [www.irs.gov](http://www.irs.gov).

### Volunteer Income Tax Assistance (VITA)

The VITA Program offers free tax help to people who cannot afford paid professional assistance. Volunteers, trained by the IRS, help prepare basic tax returns for low-income taxpayers.

VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls, and other convenient locations. A number of locations also offer free electronic filing.

Volunteers (which include college students, law students, members of professional business and accounting organizations, and members of retirement, religious, military, and community groups, and others) can take part in various VITA program activities including:

- preparing tax returns
- teaching taxpayers to prepare their own returns
- managing a VITA site
- arranging publicity

For more information about the VITA Program, or to find the location of a VITA site in your area, call the IRS at (800) 829-1040.

If you wish to become a VITA volunteer: The IRS provides VITA training material and instructors. Training is conducted at times and locations convenient for volunteers and instructors. Generally, these sessions are offered in December through and January each year before the actual filing season starts

### Tax Counseling for the Elderly (TCE)

The TCE program provides free tax help to people age 60 and older. Volunteers who provide tax counseling are often retired individuals associated with non-profit organizations that receive grants from the IRS. Grant funds are used to reimburse volunteers for out-of-pocket expenses.

As part of the IRS-sponsored Tax Counseling for the Elderly program, The American Association of Retired Persons (AARP) Foundation offers an AARP Tax-Aide counseling program at more than 10,000 sites nationwide during the filing season. Trained with IRS material 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) AARP NOW, or from a computer, access the internet site locator at [www.aarp.org/taxaide/home.html](http://www.aarp.org/taxaide/home.html)

### Low-Income Taxpayer Clinics (LITC) Grant Program

The IRS LITC grant program, authorized under the IRS Restructuring and Reform Act of 1998, gives grants to organizations that:

- provide legal assistance to low-income taxpayers who have a matter in controversy with the IRS
- inform individuals whose second language is English, of their tax rights and responsibilities

The grants are not available to individuals. However, through this grant program, the IRS awards qualifying organizations grants of up to \$100,000 per year to develop, expand, and continue low-income taxpayer clinics. The clinics are administered and sponsored by accredited law, business, and accounting schools where students represent taxpayers in tax controversies before the IRS or before the courts.

In addition, the clinics can be administered and sponsored by non-profit organizations that meet program requirements.

To learn more about the Low-Income Taxpayer Clinics Grant Program, call the IRS at (800) 829-3676 and order a free copy of Publication 3319, *LITC Grant Application Package and Guidelines*. Each year, Publication 3319 is revised to provide the current year application deadline date. This product is also available on the IRS website, [www.irs.gov](http://www.irs.gov).

### **Taxpayer Education Programs**

The IRS has year-round education programs designed to help you understand the tax laws and IRS procedures. Volunteers trained by the IRS are an important part of these programs. For times and locations of the available services in your community, or to become a volunteer, call the IRS at (800) 829-1040 and ask for the SPEC Education Coordinator.

### **Community Outreach Tax Education**

Through this program, IRS staff or trained volunteers will speak to groups of people (retirees, farmers, small business owners, and employees) with common tax concerns. This program offers tax seminars on various tax topics.

Outreach sessions can be co-sponsored by community organizations and other government agencies

### **Tax Information for Students**

A new educational website called Understanding Taxes is now on the Internet. 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 and older students about their federal tax rights and responsibilities and the economics and history on which our tax system is based. To find this site, go to [www.irs.gov](http://www.irs.gov), then click Individuals, then Students, then Understanding Taxes.

- Twelve tutorials will guide students through the basics of tax preparation, introducing them to the concept of filing their tax returns electronically. The student homepage offers links to 36 student lessons, word puzzles, tax trivia questions, story problems, and real-life examples of how and why taxes affect and influence our daily lives.
- A teacher's page includes 36 detailed lesson plans featuring both web-based and downloadable print (PDF) material, along with 75 interactive students' activities, student assessments and PowerPoint presentations.
- Tax Interactive (TAXI) is an online learning lab designed for high school student and teacher use. Tax trivia and VITA e<sup>3</sup> (a Volunteer Income Tax

Assistance program emphasizing electronic filing for schools) are also found under the heading of "Cool Stuff" on both the student and the teacher's web pages.

### **Practitioner Education**

Through this program, training is provided to people who prepare tax returns and counsel taxpayers for a fee. Classes are held in every state bureau of revenue, colleges, universities, and professional accounting groups. Tax professional institutes alert participants of the tax law changes and work with participants to improve the quality of return preparation to reduce errors.





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## IRS TeleTax - Recorded Information by phone

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**(877) 829-4477**

Recorded tax information on more than 150 subjects and refund information is available 24 hours a day, 7 days a week. This touch-tone service provides basic tax information on the topics listed below. For a directory of topics, listen to topic 123. You may listen to as many topics as you like during the call. Have paper and pencil ready to take notes. See pages 12 – 13 in this publication for a list of topics. For refund information, have a copy of your current tax return (Form 1040), your Social Security Number (SSN) or the first SSN that appears on a jointly filed tax return, your filing status from the front of your Form 1040 and the exact whole dollar amount of your refund.

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## Explore IRS e-file

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Join the 53 million taxpayers who filed their tax returns electronically in 2003 using an IRS option. IRS *e-file* is the most accurate, safest, and fastest way to file your taxes. It offers a fast refund (twice as fast as filing on paper, even faster with Direct Deposit); a good possibility that the return will be error-free; the opportunity to file your federal and state returns at the same time; privacy, security and proof within 48 hours that your return has been received by the IRS for processing. You can even sign electronically. If you owe tax, you can *e-file* and pay your taxes electronically in a single step by authorizing an electronic funds withdrawal from your checking or savings account. And you can even schedule your payment for withdrawal up to and including the return due date, April 15, 2004, or pay by credit card. IRS *e-file*...a quick, easy, smart way to get your taxes where you

want them to be – Done! Check out the IRS website at [www.irs.gov](http://www.irs.gov) for more information on IRS *e-file*.

*Here's how you can use IRS e-file:*

- Use an Authorized IRS *e-file* Provider  
Look for an “Authorized IRS *e-file* Provider” sign. Our website, [www.irs.gov/efile](http://www.irs.gov/efile), contains a database of providers searchable by ZIP code.
- Use a Personal Computer  
A computer with a modem or Internet access and tax preparation software are all you need. You can *e-file* your tax return from the comfort of your home 24 hours a day, 7 days a week. Best of all, you may qualify for Free File. See Free File Options below or visit [www.irs.gov](http://www.irs.gov) for details.
- Use a Touch-tone Telephone to TeleFile  
If you are eligible to use TeleFile, the IRS automatically sends you a TeleFile tax package through the mail.
- IRS *e-file* through employers and financial Institutions  
Some businesses offer free *e-file* to their employees, members, or customers. Ask your employer or financial institution if they offer IRS *e-file* as an employee, member, or customer benefit.

### Millions Eligible for Free File

Introduced in 2003, Free File allows qualified taxpayers to prepare and *e-file* their own tax returns for free using commercially available online tax preparation software. In 2003, nearly 3 million Americans took advantage of Free File. More than 60 percent of American taxpayers - 78 million people - who file an individual income tax return are eligible to use Free File. Taxpayers can review online tax software provider offerings and determine if they are eligible by visiting the Free File page.



### Electronic Federal Tax Payment System (EFTPS)

EFTPS is the easiest way to pay all your federal taxes, and it's free. With EFTPS individuals and businesses can make tax payments using the internet, or phone to input all tax payment information. On the date you select, you instruct EFTPS to move the funds from your account to the Treasury's account. Funds will not move from your account until the date you select. No government agency has access to your account, and your tax records will be updated with the IRS. All EFTPS payment methods are interchangeable. Use EFTPS-Online to make a payment, cancel a payment, review your payment history, change bank account information and more through the Internet. EFTPS-Online is easy to navigate and is secure with both a personal identification number (PIN) and internet password combination.



EFTPS offers you total convenience. If you choose to make your payments using EFTPS, you can do so 24 hours a day, 7 days a week. As an added convenience EFTPS offers payment scheduling. Businesses can schedule payments up to 120 days in advance of the tax due date, and individuals can schedule payments up to 365 days, and EFTPS will automatically make payments on the due date you indicate. Remember that EFTPS allows you to select how you want to make your payments. You can choose EFTPS-Direct or EFTPS-Through a Financial Institution.

If you decide to make payments using a service offered by a financial institution, you will instruct them to electronically move funds from your account to the Treasury's account. Please check with your financial institution first to learn if they offer this service, if they charge a fee and if you are eligible to use it. Not all financial institutions offer this service.

Tax practitioners, accountants and payroll companies are discovering the added benefits for using EFTPS. There are four easy ways to make payments for your business or clients.

- **EFTPS-Online**

Use the internet to make payments for your business or clients. Registration is not required for practitioners, however taxpayers must be enrolled. Visit [www.eftps.gov](http://www.eftps.gov)

- **EFTPS-Phone**

Available to taxpayers or providers who wish to make debit payments using the telephone

- **EFTPS-Batch Provider**

Designed for payroll processors and others who wish to enroll their clients and submit batches of payments using Windows-based software

- **EFTPS-Bulk Provider**

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

When you use EFTPS, you are in control of initiating your tax payments. If you would like to enroll or need additional information call EFTPS Customer Service or visit us online at [www.eftps.gov](http://www.eftps.gov).

*EFTPS Customer Service:*

(800) 555-4477 or (800) 945-8400  
(800) 945-8600 or (800) 244-4829  
(Español)  
(800) 945-8900 or (800) 733-4829  
(TTY/TDD)

The IRS produces a number of print materials that can provide you with additional information on EFTPS. You can order these forms and publications free through the IRS Area Distribution Centers by calling (800) 829-3676.

- Form 9779, Business Enrollment Form
- Form 9783, Individual Enrollment Form
- Publication 966, Electronic Choices to Pay All Your Federal Taxes
- Publication 3425, 4 Easy Ways to Use EFTPS, for Tax Professionals, Accountants, and Payroll Companies
- Publication 3806, The Easiest Way to Pay Your Federal Taxes for Individuals

Forms can also be downloaded from the IRS Web site at [www.irs.gov](http://www.irs.gov), and you can also get some forms via the IRS Tax Fax by dialing (703) 368-9694 from a fax machine and following the voice prompts to get tax forms faxed back to you

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## Copies or Transcripts of Prior Year Tax Returns

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You have two easy and convenient options for requesting copies of your tax return information from the IRS - by phone at (800) 829-1040 or by mail using Form 4506/4506T, *Request for Copy or Transcript of Tax Form*. You can request the information you need using the option that's most convenient for you. Three different types of tax data are available - tax return transcripts, tax account transcripts, and photocopies of tax returns. Copies are also available through your tax preparer who is enrolled in IRS e-services.

### Requesting Documents

You can get transcripts, Form W-2 information and verification of non-filing by calling (800) 829-1040. Or, by completing and mailing Form 4506T, *Request for Transcript of Tax Form*. For photocopies, use Form 4506, *Request for Copy of Tax Form*. You can even direct the

documents to a third party. Mail the appropriate form to the address in the instructions and, if ordering photocopies, include payment. Call (800) TAX-FORM {(800) 829-3676} to order the form by mail or use the handset of a fax machine to dial IRS TaxFax at (703) 368-9694 and have it faxed. It is also on the IRS website in a fill-in format at [www.irs.gov](http://www.irs.gov).

### **Tax Return Transcript**

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

### **Tax Account Transcript**

A tax account transcript includes any later adjustments either you or the IRS made after the tax return was filed. This transcript shows basic data, including marital status, type of return filed, adjusted gross income and taxable income. Tax account transcripts are delivered by mail in approximately two weeks and are provided free of charge.

### **Photocopies of Tax Returns**

When you need a copy of a tax return because a transcript does not meet your needs, the IRS can provide one for a fee of \$39 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 and past six years. Tax forms filed more than 6 years ago may not be available for making photocopies. However, tax account transcripts are generally still available for these periods. Certified photocopies for court or

administrative proceedings are also available on request. Allow at least 60 days from IRS receipt for delivery.

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## **An Installment Plan to Pay Your Taxes**

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If you are not able to pay all your federal taxes by April 15, a monthly payment plan may be the answer. The process isn't automatic and there may be alternatives, but if you are eligible, this could be the solution that makes paying taxes easier.

Apply for a payment plan by completing Form 9465, *Installment Agreement Request*. This form also has details about eligibility requirements.

Generally, you may have up to 60 months to pay, but paying the full amount as soon as possible will save you money in penalties and interest. The late payment penalty is usually 0.5 percent a month, every month, up to 25 percent of the tax owed. Interest rates vary because they are set quarterly. The current interest rate is 4 percent per year, compounded daily. Interest and penalties are figured on the declining monthly balance throughout the life of the payment plan. There is also a \$43 set-up fee for an installment agreement, which is taken from your first payment under the plan. Do not send the \$43 with Form 9465.

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## **Small Business Tax Workshops**

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Small business owners can learn more about their tax responsibilities by making use of free IRS Tax Workshops. There are several options available:

- Attend a live workshop coordinated by one of our partner organizations.
- Take a workshop online, 24/7, through a self-directed e-learning workshop



that uses the same material as the live workshop, or through a streaming video workshop.

- Take a workshop off-line using IRS Publication 3700, *A Virtual Small Business Workshop*, on CD-ROM; Publication 3693, *Introduction to Federal Taxes*, on CD-ROM; or Publication 1066, *Small Business Tax Workshop Workbook*.

You can view these workshops or order the CD-ROMs via the internet at [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz).

### **Small Business Newsletter**

*The SSA/IRS Reporter* is a quarterly newsletter that keeps you up to date on changes to taxes and employee wage obligations. This newsletter, produced jointly by the Social Security Administration and the IRS, is mailed to approximately seven million employers along with each quarterly Form 941, *Employer's Quarterly Federal Tax Return*. You can also download a copy of the newsletter from [www.IRS.gov](http://www.IRS.gov).

## IRS Telephone Numbers

### Toll-free Service

#### IRS toll-free Tax Assistance

(in English and Spanish)..... **(800) 829-1040**  
 Monday through Friday, 7:00 a.m. until 10:00 p.m., Saturday from  
 10:00 a.m. until 3:00 p.m. (Alaska and Hawaii hours are 10:00  
 a.m. until 3:00 p.m. Pacific Time)

**Order Tax Forms and Material**..... **(800) 829-3676**

**IRS Partnership Program**..... **(916) 636-7705**

*Post offices and libraries*..... **(800) 829-2756**  
 Businesses that would like to participate in the IRS Partnership  
 program can call the IRS or apply online at [www.irs.gov](http://www.irs.gov)  
 (special phone number for Post Offices and libraries).

**IRS Business & Specialty Help Line**..... **(800) 829-4933**

Business taxpayers that have questions relating to their entity can  
 call the IRS at for business and specialty help (in English and  
 Spanish). Available Monday through Friday, 7:00 a.m. to 10:00  
 p.m.

**Employer Identification Number**..... **(800) 829-4933**

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

**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  
 form 1040 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)  
 equipment. **Note:** This number is answered only by TTY/TDD  
 equipment.

**Tax Help for US Taxpayers residing in Cana**..... **(215) 516-2000**

**IRS Taxpayer Advocate**..... **(877) 777-4778**

### International Service

Taxpayers In the United States..... **(800) 829-1040**

Call for assistance Monday through Friday from 7:00 a.m. until  
 10:00 p.m. From January 2, 2004 through April 16, 2004,

Saturday service will also be available from 9:00 a.m. until to 5:00  
 p.m. Callers from Alaska and Hawaii will be assisted during the  
 same hours of operation as in the Pacific Time zone.

Taxpayers calling from outside the

United States..... **(215) 516-2000**

FAX..... **(215) 516-2555**

IRS will answer your tax questions and help with account  
 problems at our Philadelphia IRS office. The Philadelphia office  
 provides telephone assistance Monday through Friday from 6:00  
 a.m. until 2:00 a.m. Eastern time. Call or fax your questions to at  
 (non toll-free numbers).

Questions concerning Individual Taxpayer Identification

Numbers (ITIN)..... **(215) 516-4846**

FAX..... **(215) 516-1171**

(non toll-free numbers)

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 assistors will visit foreign cities during the 2004  
 filing season. Call your local U.S. embassy or consulate, or visit  
 on of our offices to find out the dates, time and locations for  
 assistance. The phone numbers are listed in the following listing:

Berlin, Germany..... *(outside Germany)* **49-30-8305-11361140**  
*(within Germany)* **030-8305-11361140**

London, England..... **44-20-7408-8077**

Paris, France..... **33-1-4312-2555**

Rome, Italy..... **39-06-4674-2560**

Tokyo, Japan..... (International) **81-3-3224-5466**

(Local) **03-3224-5466**

Fax: (International) **81-3-3224-5274**

Fax: (Local) **03-3224-5274**

Taxpayers residing overseas with technical

account questions..... Fax: **(215) 516-2555**

Or write: Internal Revenue Service

P.O. Box 920, International Section

Bensalem, PA 19020-8518

IRS Tax Fax (International)

San Juan, Puerto Rico..... **(787) 759-4524**

Tokyo, Japan..... (International) **81-3-3224-5465**

(Local) **30-3224-5465**

You can obtain tax forms and other tax information through the  
 Tax Fax system 24 hours a day, seven days a week. From a fax  
 machine, dial the fax number and follow the voice prompts.



### **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, you will also be asked for your Social Security Number (SSN), date of birth, or IRS Personal Identification Number (PIN) if you have one. You will also need to provide the amount of your refund, the filing status shown on your tax return, the “caller ID number” shown at the top of any notice you received and the numbers in your street address, or your ZIP code.

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 feel the IRS representative did not fully understand the question, please tell the representative. The representative will be happy to 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 the payment of the correct tax. You will not be charged any penalty due to an IRS error.

The IRS uses different methods to evaluate the quality of our telephone service. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in or the call may be recorded. Some callers are asked to complete a short survey at the end of the call.



# TeleTax Topic Menu Numbers

Menu #s	Subject	Menu #s	Subject	Menu #s	Subject
	<b>IRS Help Available</b>		<b>Collection</b>	405	Refunds of state and local taxes
01	IRS services - Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs	201	The collection process	406	Alimony received
102	Tax assistance for individuals with disabilities and the hearing impaired	202	What to do if you can't pay your tax	407	Business income
103	Intro to Federal taxes for small business/self-employed	203	Failure to pay child support, federal non-tax obligations and state income tax	408	Sole proprietorship
104	Taxpayer Advocate Program - Help for problem situations	204	Offers in compromise	409	Capital gains and losses
105	Public libraries - Tax information tapes and reproducible tax forms	205	Innocent spouse relief	410	Pensions and annuities
	<b>IRS Procedures</b>		<b>Alternative Filing Methods</b>	411	Pensions - The general rule and the simplified method
151	Your appeal rights	251	Signing your return with a self-selected PIN	412	Lump-sum distributions
152	Refunds - How long they should take	252	Electronic filing	413	Rollovers from retirement plans
153	What to do if you haven't filed your tax return (Non-filers)	253	Substitute tax forms	414	Rental income and expenses
154	Form W-2 - What to do if not received	254	How to choose a paid tax preparer	415	Renting vacation property and renting to relatives
155	Forms and publications - How to get	255	TeleFile	416	Farming and fishing income
156	Copy of your tax return - How to get one		<b>General Information</b>	417	Earnings for clergy
157	Change of address - How to notify the IRS	301	When, where, and how to file	418	Unemployment compensation
158	Ensuring proper credit of payments	302	Highlights of tax changes	419	Gambling income and expenses
		303	Checklist of common errors when preparing your tax return	420	Bartering income
		304	Extensions of time to file your tax return	421	Scholarship and fellowship grants
		305	Recordkeeping	422	Nontaxable income
		306	Penalty for underpayment of estimated tax	423	Social security and equivalent railroad retirement benefits
		307	Backup withholding	424	401(k) plans
		308	Amended returns	425	Passive activities - Losses and credits
		309	Roth IRA contributions	426	Other income
		310	Coverdell education saving account	427	Stock options
		311	Power of attorney information	428	Roth IRA distributions
			<b>Filing Requirements, Filing Status and Exemptions</b>	429	Traders
		351	Who must file?	430	Demutualization
		352	Which form - 1040, 1040A, or 1040EZ?	431	Sale of assets held-for more than 5 years
		353	What is your filing status?		<b>Adjustments to Income</b>
		354	Dependents	451	Individual retirement arrangements (IRAs)
		355	Estimated tax	452	Alimony paid
		356	Decedents	453	Bad debt deduction
			<b>Types of Income</b>	454	Tax shelters
		401	Wages and salaries	455	Moving expenses
		402	Tips	456	Student loan interest deduction
		403	Interest received	457	Deduction for higher education expenses
		404	Dividends		<b>Itemized Deductions</b>
				501	Should I itemize?





Menu #s	Subject
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502	Medical and dental expenses
503	Deductible taxes
504	Home mortgage points
505	Interest expense
506	Contributions
507	Casualty and theft losses
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	Disaster area losses

#### **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
555	Ten-year tax option for lump-sum distributions
556	Alternative minimum tax
557	Tax on early distributions from traditional and Roth IRAs
558	Tax on early distributions from retirement plans

#### **Tax Credits**

601	Earned Income Credit (EIC)
602	Child and dependent care credit
603	Credit for the elderly or the disabled
604	Advance earned income credit
605	Education credits
606	Child tax credits
607	Adoption credit
608	Excess social security and RRTA tax withheld
609	Rate reduction credit

#### **IRS Notices**

651	Notices - what to do
652	Notice of under reported income - CP 2000
653	IRS notices and bills, and penalties and interest charges

Menu #s	Subject
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<b>Basis of Assets, Depreciation, and Sale of Assets</b>	
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
754	Form W-5 - Advance earned income credit
755	Employer Identification Number (EIN) - How to apply
756	Employment taxes for household employees
757	Form 941 - Deposit requirements
758	Form 941 - Employer's quarterly federal tax return
759	Form 940 and 940-EZ - Deposit requirements
760	Form 940 and 940-EZ -Employer's Annual Federal Unemployment Tax Returns
761	Tips - Withholding and reporting
762	Independent contractor vs employee

#### **Magnetic Media Filers - 1099 Series and Related Information Returns**

801	Who must file magnetically
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
852	Dual-status alien

Menu #s	Subject
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853	Foreign earned income exclusion - General
854	Foreign earned income exclusion - Who qualifies?
855	Foreign earned income exclusion - What qualifies?
856	Foreign tax credit
857	IRS Individual Taxpayer Identification Number - Form W-7
858	Alien tax clearance

#### **Tax Information for Puerto Rico Residents (in Spanish)**

901	Who must file a U.S. income tax return in Puerto Rico
902	Deductions and credits for Puerto Rico filers
903	Federal employment taxes in Puerto Rico
904	Tax assistance for Puerto Rico residents



# Tax Publications

**IRS Publication, Your Rights as a Taxpayer, and 1SP, Derechos del Contribuyente,** highlight some of the most important rights. You can download these publications from the IRS website at [www.irs.gov](http://www.irs.gov) or order the paper document from the IRS by calling (800)-829-3676.

**Publication 553, Highlights of 2003 Tax Changes,** is a collection of the latest tax law changes that can affect your tax situation in the 2004 filing season. You can download Publication 553 and nearly 100 other tax publications listed in this booklet from the IRS website at [www.irs.gov](http://www.irs.gov). You can request a free copy of any IRS tax publication by calling the IRS at (800)-829-3676.

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

**Pub 1SP, Derechos del Contribuyente** (Your Rights as a Taxpayer) — 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, dependency exemptions, sale of residence, itemized deductions, tax liability, extension of deadline, and filing returns.

Forms 1040, 1040A, 1040EZ, 1040NR, 1040X, 1310, 2106, 2688, 2848, 3903, 4868, 8822, 9465, W-2.

**Pub 15, Circular E, Employer's Tax Guide** — Forms 940, 941.

**Pub 15-A, Employer's Supplemental Tax Guide**

**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 kinds of credits you may be able to take to reduce your tax. (Note to Tax Professionals only: There is a fee to order this publication.)

Forms 1040 (Schedules A, B, D, E, EIC, R), 1040A, 1040EZ, 2106, 2119, 2441, 3903, W-2.

**Pub 51, Circular A, Agricultural Employer's Tax Guide** — Form 943.

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

Forms 1040, 1116, 2555, 2555-EZ.

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

**Islands** — Forms 940, 941SS, 943.

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

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

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

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

**Pub 334, Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)** — explains federal tax laws that applies to sole proprietors and statutory employees. (Note to Tax Professionals only: There is a fee for this publication.)

Forms 1040 (Schedule C, C-EZ, SE), 4562.

**Pub 378, Fuel Tax Credits and Refunds** — explains the credit or refund of the federal excise taxes on certain fuels that you may claim. Also discusses the alcohol fuel credit.

Forms 720, 4136, 6478, 8849.

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

Forms 2106, 2106EZ.

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

Forms 2120, 8332.

**Pub 502, Medical and Dental Expenses** — explains which medical and dental expenses are deductible, how to deduct

them, and how to treat insurance reimbursements you may receive for medical care.

Form 1040 (Schedule A).

**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.

Forms 1040A (Schedule 2), 2441.

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

**Pub 505, Tax Withholding and Estimated Tax** — Forms 1040-ES, 2210, 2210F, W-4, W-4P, W-4S, W-4V.

**Pub 509, Tax Calendars for 2004**

**Pub 510, Excise Taxes for 2004** — covers in detail the various federal excise taxes reported on Form 720. These include environmental taxes; communications and air transportation taxes; fuel taxes; manufacturers taxes; tax on heavy trucks, trailers, and tractors; and the ship passenger tax. This publication also provides information on wagering activities reported on Form 11-C and 730.

Forms 11-C, 637, 720, 730, 6197, 6627.

**Pub 513, Tax Information for Visitors to the United States** — briefly reviews the general requirements of U.S. income tax rules for foreign visitors who may have to file a U.S. income tax return during their visit. Most visitors who come to the United States are not allowed to work in this country. Check with the Bureau of Citizenship and Immigration Services (BCIS) before taking a job.

Forms 1040C, 1040-ES (NR), 1040NR, 2063.

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

Form 1116.

**Pub 515, Withholding of Tax on Nonresident Aliens and Foreign Entities** — provides information for withholding agents who are required to withhold and report tax on payments to nonresident aliens, foreign partnerships and foreign corporations. This publication includes information on required withholding upon the disposition of a U.S. real property interest by a foreign person. Also, it includes three tables listing U.S. tax treaties and some of the treaty provisions that provide for reduction of or exemption from withholding for certain types of income.

Forms 1042, 1042S, 8233, 8288, 8288-A, 8288-B, 8804, 8805, 8813, W-8 series (BEN, ECI, EXP, IMY).

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

**Pub 517, Social Security and Other Information for Members of the Clergy and Religious Workers** — discusses social security and Medicare taxes and exemptions from them for ministers and religious workers. This publication also explains the income tax treatment of certain income and expense items of interest to the clergy.

Forms 1040 (Schedules C-EZ, SE), 2031, 2106EZ, 4029, 4361.

**Pub 519, U.S. Tax Guide for Aliens** — gives guidelines on how nonresident aliens determine their U.S. tax status and figure their U.S. income tax.

Forms 1040, 1040C, 1040NR, 1040NR-EZ, 2063.

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

Form 1040 (Schedule D)





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

**Pub 524, Credit for the Elderly or the Disabled** — explains who qualifies for the credit and how to figure it.  
Forms 1040 (Schedule R), 1040A (Schedule 3).

**Pub 525, Taxable and Nontaxable Income**

**Pub 526, Charitable Contributions** — explains how to claim a deduction for charitable contributions and describes organizations that are qualified to receive charitable contributions. It also describes

contributions you can (and cannot) deduct and explains deduction limits.  
Forms 1040 (Schedule A), 8283.

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

**Pub 529, Miscellaneous Deductions** — identifies expenses you may be able to take as miscellaneous deductions on Form 1040 (Schedule A), such as employee business expenses and expenses of producing income. This publication does not discuss other itemized deductions,

such as the ones for charitable contributions, moving expenses, interest, taxes, or medical and dental expenses.

Forms 1040 (Schedule A), 2106, 2106EZ.

**Pub 530, Tax Information for First-Time Homeowners** — Forms 1040 (Schedule A), 8396.

**Pub 531, Reporting Tip Income** — explains how tip income is taxed and the rules for keeping records and reporting tips to your employers. This publication focuses on employees of food and beverage establishments, but recordkeeping rules and other information may also apply to other workers who receive tips, such as hairdressers, cab drivers, and casino dealers. (See Publication 1244.)  
Forms 4070, 4070A.

**Pub 533, Self-Employment Tax** — explains how people who work for themselves figure and pay self-employment tax on their earned income. Self-employment tax consists of social security and Medicare taxes.  
Form 1040 (Schedule SE).

**Pub 534, Depreciating Property Placed in Service Before 1987** — Form 4562.

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

**Pub 536, Net Operating Losses (NOLs) for Individuals, Estates and Trusts** — discusses net operating losses (NOLs) for individuals, estates, and trusts. Such topics include: how to figure an NOL; when to use an NOL; how to claim an NOL deduction; and how to figure an NOL carry-over.  
Form 1045.

**Pub 537, Installment Sales** — explains the tax treatment of installment sales. (Installment sales are sales where part or



all of the selling price is paid after the year of the sale.) If you finance the buyer's purchase of your property, instead of having the buyer get a loan or mortgage from a bank (or other lender), you probably have an installment sale.

Form 6252.

**Pub 538, Accounting Periods and Methods** — explains some of the rules for accounting periods and methods. This publication is not intended as a guide to general business and tax accounting rules.

Forms 1128, 2553, 3115.

**Pub 541, Partnerships** — Form 1065 (Schedules K, K-1).

**Pub 542, Corporations** — Forms 1120, 1120-A.

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

Forms 1040 (Schedule D), 4797, 8824.

**Pub 547, Casualties, Disasters, and Thefts** — helps you identify a deductible disaster, casualty, or theft loss. This publication also explains how to figure and prove your loss and how to treat the reimbursement you receive from insurance or other sources.

Form 4684.

**Pub 550, Investment Income and Expenses** — covers investment income such as interest and dividends, expenses related to investments, and sales and trades of investment property including capital gains and losses.

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

**Pub 551, Basis of Assets** — explains how to determine the basis of property, which

is usually its cost.

**Pub 552, Recordkeeping for Individuals** — highlights and serves as a ready reference on general recordkeeping for individual income tax filing.

**Pub 553, Highlights of 2003 Tax Changes** — provides detailed information about tax law changes that may affect you this filing season.

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

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

**Pub 556, Examination of Returns, Appeal Rights, and Claims for Refund** — Forms 1040X.

**Pub 557, Tax-Exempt Status for Your Organization** — explains the rules and procedures that apply to organizations applying for exemption from federal income tax under section 501 of the Internal Revenue Code.

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

**Pub 559, Survivors, Executors, and Administrators** — provides helpful information for reporting and paying the proper federal income taxes if you are responsible for settling a decedent's estate. This publication answers many questions that a spouse or other survivor faces when a person dies.

Forms 1040, 1041.

**Pub 560, Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans)** — provides guidance relevant to retirement plans available to small businesses (including the self-employed). It covers simplified employee pensions (SEPs), qualified plans, and savings incentive match plan for employees (SIMPLE) retirement plans.

**Pub 561, Determining the Value of Donated Property** — defines fair market value and provides other guidance that may help you determine the value of





property you donated to a qualified organization.

Form 8283.

**Pub 564, Mutual Fund Distributions** — explains the tax treatment of distributions paid or allocated to an individual shareholder of a mutual fund, and explains how to figure gain or loss on the sale of mutual fund shares.

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

**Pub 570, Tax Guide for Individuals with Income from U.S. Possessions** — provides tax guidance for individuals with income from American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands. This publication also gives information and addresses for filing U.S. possession tax returns, if required.

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

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

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

Form 5330.

**Pub 575, Pension and Annuity Income** — explains how to determine the tax treatment of distributions received from a qualified pension and annuity plans. It also discusses the optional tax treatment you can choose to use for lumpsum distributions received from a pension, from stock bonus and profit-sharing plans. Additionally, this publication discusses how to roll over distributions from a qualified plan.

Forms 1040, 1040A, 1099-R, 4972.

**Pub 579SP, Cómo Preparar la Declaración de Impuesto Federal (How to Prepare the Federal Income Tax Return)** — in Spanish.

Forms 1040, 1040A (Schedules 1 and 2), 1040EZ, and Schedule EIC.

**Pub 583, Starting a Business and**

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

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

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

**Pub 584-B, Business Casualty, Disaster, and Theft Loss Workbook** — contains schedules for listing your income producing property and is designed to help you figure your losses on the property in the event of a casualty, disaster or theft.

**Pub 584SP, Registro de Pérdidas Personales Causadas por Hechos Fortuitos (Imprevistos) o Robos** —

Publication 584 in Spanish.

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

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

**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, SEPs, and SIMPLEs.

Forms 1040, 1040A, 5329, 8606.

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

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

**Pub 594, Understanding the 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 594SP, Comprendiendo el Proceso de Cobro (Understanding the Collection Process)** — Publication 594 in Spanish.

**Pub 595, Tax Highlights for Commercial Fishermen** — is primarily intended for sole proprietors who use Form 1040 (Schedules C or C-EZ) to report profit or loss from fishing. This publication does not cover corporations or partnerships in detail.

Forms 1040 (Schedules C, C-EZ), 1099-MISC.

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

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

**Pub 596SP, Crédito por Ingreso del Trabajo (Earned Income Credit)** — Publication 596 in Spanish.

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

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

Form 990-T.

**Pub 686, Certification for Reduced Tax Rates in Tax Treaty Countries** — explains how U.S. citizens, residents, and domestic corporations may certify to a foreign country that they are entitled to tax treaty

benefits.

**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 disabled) or their survivors.

Forms 1040, 1040A. Pub 850, English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service

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

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

**Pub 908, Bankruptcy Tax Guide** — explains the federal tax obligations of persons filing bankruptcy petitions and bankruptcy estates.

Forms 982, 1040, 1041.

**Pub 911, Direct Sellers** — provides information on figuring income and deductible expenses for your direct-sales business. A direct seller is a person who sells consumer products to others on a person-to-person basis, such as door-to-door, at sales parties, or by appointment in someone's home.

Form 1040 (Schedules C, SE).

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

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

**Pub 918, Drafts of Worksheets in IRS Publications** — available on IRS Web site and IRS CD only.

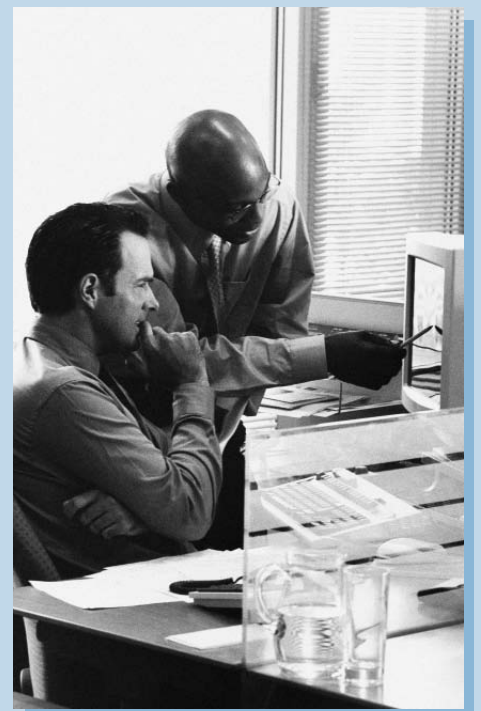
**Pub 919, How Do I Adjust My Tax Withholding?** — discusses Form W-4 and offers guidance for getting the right amount of tax withheld from your pay.

Form W-4.

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

Form 8582.

**Pub 926, Household Employer's Tax Guide For Wages Paid in 2004** — identifies "household employees." Included are tax rules you should know when you employ a household worker such as a babysitter, maid, yard worker, or similar domestic worker. This publication explains





what federal employment taxes to withhold and pay and what records to keep.

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

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

Forms 8615, 8814.

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

Form 1040 (Schedule A).

**Pub 938, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information (And Other Collateralized Debt Obligations (CDOs))** — contains directories of REMICs and CDOs to assist brokers and middlemen with their reporting requirements. Available on the IRS Web site.

**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 how to figure and claim deductions for depreciation under

MACRS and the special depreciation allowance. It also explains how you can elect to take a section 179 deduction for certain property and additional rules for listed property.

Form 4562.

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

Forms 2848, 8821.

**Pub 950, Introduction to Estate and Gift Taxes** — provides general information on the federal gift and estate taxes. It explains when these taxes apply and how they can be eliminated or reduced by the unified credit. — Forms 706, 709.

**Pub 954, Tax Incentives for Distressed Communities**

**Pub 957, Reporting Back Pay and Special Wage Payments to the Social Security Administration**

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

**Pub 968, Tax Benefits for Adoption** — explains the adoption tax credit and the exclusion from income on certain employer-provided amounts you pay to adopt a child.

Form 8839.

**Pub 969, Medical Savings Accounts (MSAs)** — explains the program for certain employees of small businesses and self-employed individuals. This publication also explains what a medical savings account is, who can have one, and how to report it on a tax return. This publication also explains Medicare plus choice MSAs.

Forms 8853, 1098-MSA, 1099-MSA.

**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 previously contained in Publications 508 and 520, such as deducting work-related education expenses and the taxability of scholarships and other types of educational assistance.

Form 8839.

**Pub 971, Innocent Spouse Relief (And Separation of Liability and Equitable Relief)** — explains who may qualify for relief and how to apply for relief.

Form 8857.

**Pub 972, Child Tax Credit** — provides Child Tax Credit Worksheets for those who cannot use the worksheet in their Form 1040 or Form 1040A instructions. It also provides the additional child tax credit worksheet for those who cannot use the worksheet in the Form 8812 instructions.

**Pub 1004, Identification Numbers Under ERISA**

**Pub 1045, Information for Tax Practitioners**

**Pub 1212, List of Original Issue Discount Instruments** — helps brokers and other middlemen identify publicly offered original issue discount debt instruments so that they can file Forms 1099-OID or Forms 1099-INT as required. This publication also assists owners of publicly offered OID instruments to determine the OID to report on their income tax returns.

**Pub 1244, Employee's Daily Record of Tips and Report to Employers** —

Forms 4070, 4070-A.

**Pub 1542, Per Diem Rates** — provides the maximum per diem allowances for business travel within the continental U.S.A.

**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 from one buyer. It also discusses the substantial penalties for not filing the Form.

Form 8300.

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

— explains in Spanish when and how persons in a trade or business must file a Form 8300 or 8300SP when they receive cash payments of more than \$10,000 from one buyer. It also discusses the substantial penalties for not filing the form.

**Pub 1546, Taxpayer Advocate Service of the IRS** — Index of Topics and Related Publications. Look over the following index to find the topic you have questions about. The number listed after each topic is the related publication. Where more than one number is listed after a topic, bold type has been used to identify the publication that provides the most detailed information about that topic. Refer to previous section titled Tax Publications for a brief description of many of the publications listed below.





# Index of Topics and Related Publications

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